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BUREAU OF THE CENSUS

E. DANA DURAND, DIRECTOR

SPECIAL REPORTS

STATISTICS OF CITIES HAVING A POPULATION OF OVER 30,000: 1908

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LETTER OF TRANSMITTAL.

DEPARTMENT OF COMMERCE AND LABOR,
BUREAU OF THE CENSUS,
Washington, D. C., December 20, 1910.

SIR:

I have the honor to transmit herewith the annual report on statistics of cities having a population of over 30,000 in 1908, this being the seventh annual report on this subject prepared by the Bureau of the Census.

The statistical tables contained in this report show in detail the financial transactions of the municipal governments, their indebtedness and assets, and the assessed valuation of taxed property. The statistics on financial transactions are analyzed and so presented as to show, both for the whole city and for its important departments, the costs of conducting the city's business, together with the revenue collected and the debt incurred for meeting these costs. The rapid increase in the cost of city government and the great interest now taken in city affairs by the general public make these statistics of great importance at the present time. In connection with the financial statistics, the report presents a discussion of accounting terminology, with the hope that the continued consideration of this important subject may lead to greater uniformity in the use of technical accounting terms. In order to present more accurate estimates of the population of the cities in 1908, an appendix has been added to the report showing revised estimates of population for that year based upon the census of 1910, together with revised per capita averages for the principal classes of financial data.

The report was prepared by Mr. Le Grand Powers, chief statistician in charge of the compilation of the statistics of cities, and Mr. E. H. Maling, chief of division of finance, whose efficient work in the preparation of the report it is desired to acknowledge.

Very respectfully,

E Dana Durand

Director of the Census.

Hon. CHARLES NAGEL,
Secretary of Commerce and Labor.

STATISTICS OF CITIES: 1908

FINANCIAL STATISTICS

(9)

STATISTICS OF CITIES HAVING A POPULATION OF OVER 30,000: 1908.

FINANCIAL STATISTICS.

INTRODUCTION.

Scope of present report.—The census report on statistics of cities for 1908 is limited to the presentation and discussion of data relating to the financial affairs of municipal governments, while the report for 1907 presented data on municipal finance and on the number of employees, equipment, and work of many city departments, together with statistics on municipal properties and improvements, as sewers, streets, and parks. In the future it is the intention to publish annually a report on municipal finance and a separate report containing statistics on a limited number of city departments, properties, and improvements. The special reports on departments, properties, and improvements will be arranged in a series so that all important lines of city work will be covered by the reports in the course of five or six years.

Objects of the census investigation.—In its financial statistics of cities the Bureau of the Census seeks to present in a comparable form the following data relating to the financial transactions and condition of municipalities: The total and per capita costs of government and the similar costs of maintaining specified public services, such as those furnished by the schools, or by the police or fire department; the total costs of constructing and maintaining sewers, streets, etc.; the total and per capita revenue derived from all sources and from each specified source; and the proportion of the total revenue derived from each source, and of the total expenditures made for each object or purpose.

Differences in local governmental organizations.—To attain the objects mentioned, consideration must be given to the great differences which exist in the organization of American cities for purposes of local self-government. In some cities all municipal activities are administered by a single municipal corporation, while in other cities the administration of municipal functions is distributed among a number of independent governmental bodies, of which the one performing the most important functions is usually spoken of as the *city corporation.* The activities of this "city corporation," however, do not include all public activities that may properly be said to belong to the government of the city, or of the community constituting the city; its payments do not include all payments authorized by the citizens for the purpose of securing exclusive benefits for the people of the city and at their sole expense; its debts do not include all public obligations for which the citizens are responsible; and its receipts do not include all receipts derived from municipal activities within the city limits.

The *government of the city*—that is, of the community constituting the city—for which data must be obtained in order to compile comparable statistics of financial transactions and conditions is not limited to the "city corporation," as above described, but includes all municipal corporations, commissions, and boards through which the people of the city exercise any privilege of local self-government, or by reason of which they enjoy the exclusive benefits of any governmental function. The census financial statistics of cities accordingly include data obtained from all the governmental units mentioned.

Differences in municipal accounts.—In many instances the accounts of American cities vary greatly in character, in methods, and in the bookkeeping devices employed. In some cities the only books of account are those of the treasurer; in others additional accounts are kept by the comptroller or other officer exercising the duties of a comptroller or auditor. In most cities of the latter class the books of the comptroller are in some respects similar to those of the treasurer and serve as a check upon his transactions as well as upon those of departmental officers responsible for the expenditure of governmental moneys.

The treasurer's accounts record the flow of cash into and out from the treasury. In many cities, especially where the treasurer is the only official keeping general

accounts for the city government, the payments recorded by the treasurer are classified according to the appropriations against which they are chargeable. The comptroller's or auditor's accounts are usually based upon actual receipts and upon the warrants or orders drawn upon the treasurer in settlement of bills or claims for services, materials, etc. The treasurer's and the comptroller's statements of payments will agree if the warrants or orders are paid promptly upon their issue, but the two statements will disagree if any warrants are paid in a year subsequent to that of issue. A further cause for differences between the treasurer's and the comptroller's statements of payments is found in a few cities where certain payments are made without the issue of warrants. In some cities the comptroller's accounts are based upon the accrued amount of revenues, expenses, etc., rather than upon actual receipts and warrant expenditures.

It is thus seen that the general or principal accounts of a city may record (*a*) cash transactions only, (*b*) cash receipts and warrant expenditures which will differ from cash payments by the amount of warrants issued but not paid, or (*c*) amounts accruing as revenues, expenses, outlays, interest, etc., regardless of whether received or paid. As very few cities, however, keep their accounts on the last-mentioned basis, the Bureau of the Census is unable to adopt this basis for its reports, and its statistics are therefore based, as far as possible, upon actual, or cash, receipts, and warrant expenditures, as shown in the accounts of the comptroller or auditor. The reason for basing the statistics upon the accounts of the comptroller or auditor, rather than upon those of the treasurer which present cash receipts and payments, is twofold: (1) In some cities large numbers of warrants, or orders having the authority of warrants, are paid in a year subsequent to that of issue, so that in these cities the aggregate of warrants drawn more nearly represents the cost of governmental operation and maintenance and the expenditures for permanent properties for a given year than does the aggregate of warrants paid; (2) in some cities the treasurer's books do not classify the payments by object in the same detail as do the accounts of the comptroller. In order to make a more nearly complete exhibit of the financial transactions of a given year, however, it is also necessary for the Bureau of the Census to include in its report, in addition to a statement of the warrants drawn during the current year, a statement of those drawn in previous years but liquidated during the current year.

In some cities with a single municipal corporation all financial transactions are centralized and recorded in the comptroller's or auditor's office, so that a complete statement may be compiled from his records. In other cities with a similar governmental organization the comptroller or auditor has authority over and records only a part of the financial transactions, the final accounting responsibility being divided among several officers or boards. In the cities of the latter class the Bureau of the Census is compelled to prepare statements from the records of each officer or board exercising independent auditing or accounting powers.

Differences in accounting terminology.—During the past several years the Bureau of the Census has sought, in cooperation with state bureaus and accountants' associations, to procure the adoption of a standard accounting terminology by the financial officers of cities. Some progress has been made in this direction, but the lack of uniformity in the use of accounting terms is yet very apparent. In many instances terms with such distinct significations as "payments," "expenses," "outlays," and "expenditures" are used interchangeably. It is also common to find the same meaning given to "revenues" and to "receipts." This lack of accuracy in the use of words is due partly to a lack of clear thinking and correct analysis and partly to mere carelessness in speech.

Need for uniformity in city accounts and reports.—Until the cities keep their accounts and publish their reports in a uniform manner it will be impossible to compare, from the cities' printed reports, the financial experience of one city with that of other cities. Such comparisons are valuable, and the demand for comparable statistics was largely responsible for the present census reports. The compilation of comparable financial statistics of cities is at the present time attended with many difficulties and large expense, owing to differences in the accounting systems and methods of the various cities. The movement toward the uniform classification of payments and receipts has been given great impetus by the publication of the census reports presenting the financial statistics of cities, but the publication of these reports will not alone suffice to render easy of attainment comparable financial statistics of cities. Before that end can be secured accountants and governmental officials must reach some common understanding as to the fundamental principles of governmental business and accounting, as accountants have already done with reference to the fundamental principles of commercial accounting. That result can be secured only as the outcome of study and intelligent discussion of these principles.

Standard city accounts and reports are desirable not only as prerequisites to significant comparisons of one city's finances with those of other cities, but also to enable the officials and citizens of a given city to compare its expenditures, outlays, and revenues for a given year with those for other years. If a standard system is in use, the transactions must be analyzed and recorded according to their character; in the case of payments they will be classified according to their object, as for expenses of a given department or for outlays for a specified improvement;

in the case of receipts they will be classified according to their source, as from a given class of revenue or from some nonrevenue source. If a standard system is not in use, the transactions will, in all probability, not be analyzed, but will be recorded in the easiest possible manner or possibly in a manner determined by political expediency. Such methods, or rather lack of methods, result in a different treatment of similar items in succeeding years, thus precluding comparisons of any value.

In connection with this discussion of the need of uniform city accounts attention may be called to the need for a prompt audit of bills as soon as rendered. In some cities a considerable period of time elapses between the presentation and the audit of claims. In such a case the warrants or audited bills for a given period are not true exhibits of the costs of government for that period, so that when exhibits of governmental expenditures are based upon warrants issued, as are those now compiled by the Bureau of the Census, or upon audited bills, the statistics for such cities will fail to be comparable with those for other cities which audit their bills promptly. This condition of affairs will continue until cities are compelled by state law, if they will not do so on their own initiative, to employ business methods of auditing bills when due and to pay those bills promptly by the issue of warrants on the treasury. Such an improved method of conducting the finances of cities would accomplish two very important results in that it would render possible the compilation of statistics which would measure the relative efficiency and economy of municipal administration, and at the same time eliminate one of the most potent single factors in governmental graft and dishonesty.

Need for a standard terminology in accounting.—The subjects of correct and uniform accounting and of improved business methods for cities and their industries are of great popular interest, and many accountants, economists, governmental officials, and public writers are giving them earnest thought. The average accountant is, however, of necessity devoting most of his attention to improving the methods of accounting and business administration in accordance with his own ideas; he is working out his own schemes without seeking the cooperation of others. The result is that, while better accounting and more efficient business methods are being introduced in governmental business, the country is not securing uniformity as rapidly as is desirable.

Uniformity in systems of accounting must be based upon a common language of accounts, that is, upon the use of a common terminology. To aid in securing that uniformity, schedules and schemes of accounts should be accompanied with definitions of each accounting term employed, and the reason for adopting that term where the usage of the commercial world and the governmental world are not uniform. The publication and discussion of such definitions and explanations will open the way for final selection of those terms which are best adapted for securing improved and uniform governmental accounts and reports.

The Bureau of the Census undertook a study of accounting terms some years ago and has presented definitions of the more important terms in several of its reports. These definitions have been discussed by accountants and city officials, and have been revised from time to time. Believing that a standard terminology must precede uniform accounts and reports, and, further, that such a terminology will be adopted only after continued agitation, it has seemed desirable once more to present definitions of some of the more important terms. It is hoped that further discussion of these definitions will result, and that the number of cities adopting these terms will be increased. For more complete discussion of accounting terminology and for definitions of terms omitted from this report, reference should be made to the 1906 and 1907 reports on Statistics of Cities.

ACCOUNTING TERMINOLOGY.

In the pages immediately following, the financial data that must be included in a correct and complete summary of governmental conditions are indicated and the terms commonly employed by the Bureau of the Census in speaking of those data are defined.

ACCOUNTS AND ACCOUNTING.

Accounts.—Accounts are exhibits of financial transactions with individuals—natural, corporate, and governmental—and of financial data relating to various subjects, set forth by counter entries called debits and credits.

Accounting.—Accounting is the art of applying accounts as aids in the administration of business, or the science of analyzing, recording, and summarizing data relating to business in such a way as to disclose its condition or state at any given time, to express the results of its operation for any given period, and to furnish all other information that such analyzing, recording, and summarizing can provide for its systematic and most successful administration.

ASSETS, LIABILITIES, AND REVENUE ACCUMULATIONS.

Assets.—The assets of a government are the properties or wealth in its possession or control or at its disposal. It should be noted, however, that the relation between governmental assets and liabilities is very different from that between the assets and liabilities of private business undertakings. A very large part of the assets of governments, as most governmental properties, highway improvements, and sewers, are in

no sense available for meeting debts. Or, to state this fact in other words, the greater portion of municipal debts are, in the last analysis, a burden upon the privately owned property subject to taxation and not upon the governmentally owned properties of the municipality.

Classification of assets.—In accounts, assets are always represented by debit entries and balances. Some of the debit entries and balances in the asset accounts of governments represent wealth actually in their possession or control or at their disposal; and others represent the claims of one department or division of the government upon another, or are in other ways offsets to the credit balances of liability or revenue accumulation accounts. The amounts represented by the first class of entries are here called *actual assets*, to distinguish them from those represented by the second class, which are here called *nominal assets*. Nominal assets, which consist of wealth not now in the possession or control or at the disposal of the government, but which under certain conditions may come into such possession or control or be placed at such disposal, are generally called *contingent assets*.

When classified according to their relation to the principal purposes of the business in which they are used, the actual assets of governments are given the specific designations of current, invested, and fixed assets.

The *current assets of a government* are the resources or wealth which have been acquired or provided for meeting its current expenses, interest, outlays, and investments, and for meeting all other claims of creditors and trust beneficiaries that mature or become due during any given fiscal period. The current assets of a government include cash, materials and supplies, authorized but uncollected revenues, prepayments, advances, and accounts and bills receivable. The accounts of most governments with their current assets include considerable amounts of nominal assets in the form of uncollectible revenues not properly written off. All other amounts recorded in such accounts which represent actual wealth in the possession or control of the governments constitute their "current assets."

The terms "cash," "materials and supplies," "prepayments," "advances to fiscal agents," "bills receivable," and "accounts receivable" appear to convey well-defined ideas and to be used with sufficient uniformity to render it unnecessary to repeat the definitions of these terms in this report.

Invested assets, or investments, are those resources or forms of wealth which have been acquired or are held by governments for purposes other than those for which they were organized and are maintained. Among the many purposes for which investments may be acquired and held are those of securing an income from their use, of deriving gain from their rise in value, of avoiding losses that otherwise would be suffered, and of securing other advantages that may seem possible through their acquisition and possession.

Funds is a common designation of the invested and current assets of governments. They are the amounts of money or other forms of wealth devoted to or available for special purposes.

Fixed assets are those resources or forms of wealth employed in the accomplishment of the principal purposes of governments which have an expectation of life in service of more than one year. Fixed assets include those forms of wealth used for governmental purposes which are generally called properties and public improvements.

Properties is the designation here employed by the Bureau of the Census in referring to land used for governmental purposes other than for highways, to buildings and other more or less permanent structures on such land, and to furniture, tools, apparatus, and other equipment having a life in service of more than one year, other than hand tools and other small portable tools which may be lost or stolen and of which no accounting record is kept. These properties are further classified as productive and nonproductive. *Productive properties* include lands, buildings, structures, furniture, tools, and apparatus and other equipment of governments that are used in connection with the operation of public service enterprises. All other properties of governments are spoken of as *nonproductive*.

Public improvements is the term employed by the Bureau of the Census in referring to those fixed assets of governments which have a value in use but not in exchange, as opposed to properties which have both species of value. There are two principal classes of public improvements, "highways" and "sewers," although these classes do not include all fixed assets of governments which come under this general head. *Highways* is a designation used by the Bureau of the Census in speaking of the land belonging to governments which is employed for highway purposes, and the structures and improvements upon such land, including pavements, sidewalks, curbs, bridges, tunnels, grades, and fills for highway purposes. Under the term *sewers* are included not only the structures bearing that name but all such structures as manholes, catch basins, etc., forming parts of the sewer system. Among the fixed assets of governments which constitute public improvements but which do not come under the head of "highways" or "sewers" are such improvements as levees, retaining walls, unproductive docks and wharves, etc.

When the accounts of governments with "properties," "highways," and "sewers" are properly kept, those accounts always record "actual assets." When, however, through imperfect accounting procedure, the accounts assign to the properties, highways, sewers, etc., values greater than the actual cost of reproducing

them in as good condition as that existing, the excess values recorded are "nominal assets."

Asset accounts.—Few cities have any trustworthy records of the cost or present value of their "properties," and a smaller number have any intelligible or trustworthy exhibit of the original cost of their "highways" and "sewers" or of the present cost of reproducing them, and few have any definite statement of the probable amount to be realized from their uncollected revenues. It should be noted, however, that some progress has been made in this branch of accounting during the last few years. The Bureau of the Census has continuously emphasized the importance of having correct information with reference to the value of governmental properties, highways, and sewers, etc. As the result of this action, it has been able each year to make its statistics of the value of governmental properties more trustworthy than those of any previous year, although even now they are confessedly far from perfect. The Bureau of the Census, however, has not included in any report statistics of uncollected revenues, since it has not deemed the data obtained with reference to this subject sufficiently trustworthy to warrant publication. A correct statement of cash and investments can be made without any exhibit of properties and public improvements or of uncollected revenues, but summaries of financial condition which include on their debit side only exhibits of the two classes of assets above mentioned are not complete statements of governmental financial condition. They are, however, of far greater administrative value than more pretentious summaries of financial condition which include incorrect statements of the actual value of the several classes of governmental resources. The first requisite in this field is a correct exhibit of assets, so far as any presentation of their value is given at all. The extension of accounting control over fixed assets may therefore with profit be deferred until correct statements of their value have been prepared.

Liabilities.—Liabilities are primarily the obligations and responsibilities of governments to pay, deliver, hold, use, or expend money, or money's worth in the form of land or goods, or to render specified services. The term is also used in speaking of amounts of money, or money's worth in the form of land, goods, or services which governments are under obligations to pay, deliver, or render, or for whose use, payment, or expenditure they are responsible.

Classification of liabilities.—In accounts, liabilities are represented by credit entries and balances. The greater number of such entries and balances in the liability accounts of governments represent the legal liabilities or actual liabilities above described, which are in a broad, general way separable into two classes called debts and trusts, or debt liabilities and trust liabilities. These liability accounts also contain the record of amounts which represent neither debts nor trusts, but constitute what are here called *nominal liabilities.*

Debts.—Debts or debt liabilities are primarily the obligations of governments to pay or deliver money, goods, or other wealth to specified parties, or their heirs or assigns, or to perform or render specified services having a monetary value in their behalf or at their behest. The term is also applied to amounts of money, or money's worth, which have been received and must be paid or delivered as stated.

Debts or debt liabilities may be classified upon many different bases, and thus may be given many specific designations. Classified according to the provisions made for their payment or liquidation, they are called current debts, funded debts, and floating debts; classified according to the time when due or payable, they are called due and demand liabilities, liabilities not due, and liabilities awaiting final determination or adjustment; and classified according to the character of the instruments or records which evidence the debts, they are called bonds, notes payable, warrants payable, audits payable, and accounts payable.

Current debts.—The current debts or current debt liabilities of a government are those debt liabilities for the payment or liquidation of which provision is fully made by cash on hand, by revenues accrued or accruing, or by other assets provided and appropriated for that specific purpose.

Funded or fixed debts.—The funded or fixed debts, or funded or fixed debt liabilities, of a government are those debts evidenced by some formal instrument, or in some other manner, which have a number of years to run or upon which interest is to be paid in perpetuity, but for the amortization of which no assets other than those of sinking funds have as yet been specifically authorized or appropriated. Originally the term "funded debts" was applied only to those debts for whose amortization sinking fund provisions had been made, but at present the term is used more or less interchangeably with that of fixed debts in speaking of the debt obligations specifically mentioned above.

Floating debts.—The floating debts or floating debt liabilities of a government are those debts not coming under the head of funded or fixed debts as defined above for the payment or redemption of which there is no money in the treasury specifically designated or appropriated, nor any provision made for obtaining such money by taxation or otherwise.

Current, funded, and floating debts constitute *due and demand liabilities, liabilities not due,* and *liabilities awaiting final determination or adjustment,* according as they are payable on demand at the present time, or at some future time, and according to whether the amount payable has been determined or adjusted or is awaiting such determination and adjustment.

The term *bonds* is more or less generally applied to

all written evidences of governmental indebtedness given under the seal of the nation, state, or municipality issuing them. Less formal written evidences of indebtedness are most frequently referred to by the specific designations of *notes payable*, *warrants payable*, and *audits payable*, while the amounts recorded only in accounts are generally called *accounts payable*.

Trusts.—Trusts or trust liabilities are primarily the obligations of governments to hold, use, or expend money or other wealth in the interest of specified persons or for specified purposes or objects.

Trusts are of many kinds, which may be grouped into two general classes: (1) Those obligations or responsibilities which are strictly called trusts, and (2) those obligations or responsibilities in the nature of trusts which are involved in the relations of agents and principals, of the executors and heirs of an estate, etc. The trusts belonging to the first class are of two kinds, *private* and *public*.

Private trusts are trusts which concern individuals and families and are limited in duration. They are obligations and responsibilities to hold or use specified amounts of money or other wealth in the interest of specified individuals, or to expend the same in their interest or at their behest.

Public or charitable trusts are trusts which are constituted for the benefit of the public at large, or of some particular portion of this public answering to a particular description, such as the poor, children, etc. They are obligations and responsibilities to expend specified amounts of money or other wealth for specified objects and purposes, or to hold the same for such objects and purposes.

Governmental trust liabilities.—These are represented by private trusts and by public trusts for nongovernmental uses. The most common of the latter class of trusts are those created by the acceptance of money by cities for care of private lots in cemeteries and for the support of specified churches. These trusts are by some states classified as private and by others as public. But whether legally designated "private" or "public" trusts, the creation of the trust for one of the purposes specified, like the acceptance of money for the purposes of private trusts, creates claims upon the government which, like the claims of creditors, are properly recorded under the legal designation "liabilities." The several classes of these governmental trusts creating claims upon the government should be recorded under descriptive titles which will exhibit the character or the nature or purpose of the claims which they represent.

Nominal liabilities.—In accounting, the term "liabilities" is universally used, not only as the common designation of legal debts and trusts, but also in referring to (1) amounts of money or other wealth which a private enterprise or government owes to one of its funds, or which one branch of its business owes to another branch; (2) amounts recorded in so-called "liability accounts" which represent accounting offsets to the debit entries of asset accounts, being amounts recorded in accounts to assist in securing accounting control over specified contract obligations, such as those for maintaining sinking fund reserves, or for other accounting purposes; and (3) amounts which the enterprise or government may, under specified circumstances, or subject to specified conditions, be called upon to pay, deliver, or render in the future, but for the payment, delivery, or rendering of which there is no present obligation. Liabilities such as those mentioned above under (1), (2), and (3) do not arise from the reception of wealth in any form from others; neither do they constitute claims upon the wealth in the possession or control of the enterprise or government in whose accounts they are recorded. They are therefore liabilities in name only, and are thus properly spoken of as nominal liabilities. In accounting, the nominal liabilities mentioned under (3) are generally called *contingent liabilities*.

Revenue accumulations of governments. — The amounts recorded by entries on the right-hand side of governmental balance-sheet accounts and summaries represent in part claims of creditors and the beneficiaries of private trusts and of public trusts for nongovernmental uses upon the governmental assets, and in part the interests of the citizens and general public in these assets. To distinguish the interests last referred to they should be given some specific designation, as *revenue accumulations*, a term which calls attention to the fact that the interests of the citizens or general public in the assets of a government represent the revenues of the past that have not been expended in meeting the current costs of governmental maintenance. Fully to distinguish between the financial interests or equities of the citizens of a nation, state, or municipality in its assets, properties, and public improvements and the claims of others upon such assets, etc., the claims of creditors and those of the beneficiaries of private trusts and of public trusts for nongovernmental uses should be recorded in one group of accounts, receiving the name "liability accounts," and the interests or equities of the citizens, classified according to character, in a second group, called "revenue accumulation accounts," or otherwise.

EXPENSES, INTEREST, OUTLAYS, AND REVENUE.

Expenses. In governmental accounting, expenses are (1) the accrued costs, paid or payable, exclusive of those arising in connection with the construction or acquisition of permanent properties or improvements, which are incurred by nations, states, and municipalities on account of services employed, property rented, and materials utilized in connection with the maintenance and operation of their governments and with the conduct of the business undertakings for which

they have constitutional or statutory authority; and (2) the losses occasioned by depreciation of permanent properties and otherwise. Expenses are the costs and losses for which no permanent or subsequently convertible value is received or receivable.

Governmental expenses may be separated into two principal groups, here called *general* expenses and *commercial* expenses.

The *general expenses* of the governments of nations, states, and municipalities are those incurred by them in connection with the exercise of their general governmental functions.

The *commercial expenses* of the governments of nations, states, and municipalities are those incurred by them in connection with commercial functions. Such expenses for municipalities are divided into four groups, as follows:

(1) *Expenses of municipal service enterprises* are the total costs of the operation and maintenance of municipal service enterprises, or the expenses of those departments or offices of a city which are organized mainly for the purpose of furnishing the city with some public utility or with some service which most cities obtain from or through private enterprises.

(2) *Investment expenses* are the total costs of the administration of sinking, investment, and public trust funds.

(3) *Special service expenses* are the expenses incurred by municipalities in connection with special services performed or provided by any of their departments or offices other than the public service and municipal service enterprises.

(4) *Expenses of public service enterprises* are the total costs of operation and maintenance of the public service enterprises of a municipality, or the expenses of those departments or offices of a city which are organized for the purpose of providing the public, or the public and the city, with some public utility or service.

The commercial expenses described under (1), (2), and (3) are in practice closely associated with "general expenses," and it is frequently impossible or inadvisable to make the theoretical divisions here enumerated. For example, the expenses of a municipal service enterprise, as an asphalt repair plant, may be so merged with the general expenses for similar objects that a segregation is impossible. Similarly, the expenses of administering invested funds, as the sinking funds, may be combined with the general expenses incurred in the administration of the city comptroller's, auditor's, or treasurer's office; or the expenses incurred in performing special services for individuals or corporations may be merged with the general expenses incurred in sewer, highway, or park maintenance. The Bureau of the Census has found it impracticable to prepare a separate statement of payments for special service expenses, and such payments are included with those for general expenses. Moreover, the census figures on payments for expenses of municipal service enterprises and for investment expenses are incomplete.

Interest.—In governmental accounting, the term "interest" is used as the designation of the accrued costs, paid or payable, incurred by nations, states, and municipalities for the use of credit capital utilized by them. These costs are separable into a number of groups, according as they are classified with reference to the purpose for which the credit capital was utilized, or according to the character of the governmental obligations evidencing the indebtedness on which the interest is payable.

Outlays.—In governmental accounting, outlays are the accrued costs, paid or payable, of lands and other properties more or less permanent in character, and thus available for more than a single use, which are owned or used by nations, states, and municipalities in the exercise of their governmental functions or in connection with the business undertakings conducted by them. The outlays of governments are separable into the same groups as are their general expenses and the expenses of their public service enterprises.

Governmental revenues.—The revenues of nations, states, and municipalities are the amounts of money, or money's worth, provided or obtained by them for meeting those costs of government called expenses, interest, and outlays, and are derived from the following sources: (1) From the exercise of the governmental powers of taxation and police control; (2) from the receipt of donations, gifts, grants, and subventions for governmental uses; (3) from the performance of services for compensation, and the furnishing of material objects for valuable considerations; and (4) from the operation or management of the productive enterprises, investments, and properties of the government.

Classified with reference to their character, the revenues of nations, states, and municipalities are, like governmental expenses, readily separable into two classes, called respectively by the Bureau of the Census general and commercial revenues.

The *general revenues* of a nation, state, or municipality are the amounts of wealth unconditioned upon the performance of any specific service to the individual contributor which are provided or obtained as the compulsory or voluntary contributions of private individuals, corporations, or other civil divisions for defraying the general costs of government. The greater portion of these revenues are derived from taxes; the remainder are obtained from fines and forfeits, gifts, donations, grants, and subventions.

The *commercial revenues* of a nation, state, or municipality are the compulsory or voluntary contributions of private individuals and corporations levied

and collected as compensation for services rendered, material objects furnished, or assumed special benefits conferred upon those from whom such revenues are obtained. Included in commercial revenues are those properly called, or here designated, special assessments, privileges, fees, charges, and sales, and those which are secured by the management or operation of productive governmental enterprises, investments, and properties.

Taxes.—Taxes are compulsory contributions of wealth, levied, or levied and collected, in the general interest of the community, from individuals and corporations without reference to special benefits which the individual contributors may derive from the public purposes for which the revenue is required or to which it is applied.

Property taxes, which constitute the most important single source of American municipal revenues, are direct taxes upon property or upon persons, natural or corporate, in proportion to their property. Property taxes are, by the Bureau of the Census, divided into two subclasses designated, respectively, general and special property taxes.

General property taxes are those direct taxes which are assessed and collected by methods practically identical for all kinds of property, while *special property taxes* are those which are assessed and collected upon specified property by methods not applied to the assessment and collection of taxes upon property in general. All general and most special property taxes are apportioned according to the value of the property subject thereto, and so far as they are thus apportioned are properly spoken of as *ad valorem taxes.*

General property taxes levied at the same rates upon all property within the territory of the taxing power are here called *general levies of the general property tax.* Similar taxes levied upon the property of specified portions of the territory of the taxing power, or at varying rates in different parts of that territory, are here called *local levies of the general property tax.* Both general and local levies may be for a variety of objects and may be authorized by any civil division, and all may receive specific designations according to the object or purpose of the tax, and the civil divisions whose revenue they constitute.

Business taxes are taxes collected from persons, natural or corporate, by reason of their business, where such collection is not associated with the granting of a license or permit to carry on such business.

Licenses or *permit taxes* are taxes collected from persons, natural or corporate, by reason of their business, where such collection is associated with the granting of a license or permit to carry on such business, or where without such license or permit the individual or corporation has no legal right to engage in the business.

Poll taxes (also called "capitation taxes") are taxes assessed upon persons without regard to their property. They may be levied uniformly upon all males of specified ages, or graded according to occupation, or otherwise. Some of them are levied in specified amounts against all persons subject thereto, and others are *quasi* property taxes based upon an arbitrary valuation of polls. Poll taxes graded according to occupation may also be called *occupation taxes.*

Fines and forfeits are amounts accruing to the benefit of nations, states, and municipalities as part of the punishment of individuals and corporations for failure to observe civil or criminal laws, or to perform the terms of specified agreements.

Gifts and *donations* are designations for amounts of voluntary contributions received by governments from private individuals, while *grants* and *subventions* are the terms generally applied in speaking of amounts received by one government from another. Amounts received as above, from private individuals or from governments, may be accepted either with or without specified conditions as to their use or investment.

Special assessments, like taxes, are compulsory contributions levied under the taxing or police power of nations, states, and municipalities to defray the costs of specified public improvements or public services undertaken primarily in the interest of the public. They differ from taxes in that they are apportioned according to the assumed benefits to the individuals or corporations for whom the services are performed, or according to the assumed increase in the value of the property affected by the improvement. They are, by reason of the difference here stated, classified as *commercial* rather than as *general* revenues.

Privileges.—The designation *privileges* is applied (1) to the special contract rights, in and upon highways, granted by special or general laws and ordinances to specified individuals and corporations; and (2) to the amounts that are paid or payable to the general treasury as compensation for such rights. The rights which are enjoyed are of the same legal nature as those which in private business are called "easements." These privileges are, by the Bureau of the Census, divided into two classes called, respectively, major and minor. The *major privileges* are those which are exclusively enjoyed by public service corporations, and which such corporations must possess in order to carry on their operations; while the *minor privileges* are those granted to public service and other corporations and to private individuals for the privilege of utilizing for business purposes specified portions of the street or sidewalk, or the spaces above or below the same. It should, however, be noted that revenues derived from minor privileges granted in connection with the management of municipal markets, and the regulation of market sales of merchandise by its producers in the streets, are in all cases to be considered as parts of the revenues of markets.

Fees and charges.—Fees and charges, as distinguished from taxes, are compulsory contributions of wealth which are exacted from persons, natural or corporate, to defray a part or all of the costs involved in some specified service rendered by the government.

Fees are amounts of money paid or payable for services which are never performed except by governments; while *charges* are amounts of money paid or payable for services performed by governments which are similar in character to those performed by one individual for another. The greater portion of all "fees" are receipts for services where the amounts to be charged are established by statute and are generally collected in advance; while "charges" can be definitely determined only upon completion of the work, and advance payments are only to guarantee the payment of costs when determined.

Governmental revenues obtained or secured from the operation of productive enterprises, investments, and properties include rents, interest, receipts from sales of manufactured products, etc., the same as in private business management. The classification of such revenues and the terminology employed in connection therewith are identical with those employed in connection with the revenues from similar sources of private productive enterprises, investments, and properties.

PAYMENTS AND RECEIPTS.

Payments.—In accounting, payments are primarily amounts of money, or its equivalent, delivered or disbursed in financial transactions either in the interest of, or for the satisfaction of claims against, the payer.

Receipts.—In accounting, receipts are primarily amounts of money, or its equivalent, taken in in financial transactions, either for the benefit of the recipient or for the benefit of another.

It has already been noted that the statistics of the financial transactions of cities compiled by the Bureau of the Census are primarily statistics of governmental payments and receipts. These payments and receipts may be classified in many ways. The most important classification is one based upon the fact that some amounts of money paid or received lessen or add to the cash in the treasury, while others do not lessen or add to such cash. A classification of the payments and receipts of governments upon this basis gives rise to two classes here called real or actual, and nominal or transfer, payments and receipts.

Real or actual payments.—The real or actual payments of a nation, state, or municipality are the amounts of money, or money's worth, which its officials deliver to the public, including the governments of other civil divisions, and which lessen the total cash in its possession or control.

Real or actual receipts.—The real or actual receipts of a nation, state, or municipality are the amounts of money, or money's worth, which its officials take from the public, including the governments of other civil divisions, and which add to the total cash in its possession or control.

Real or actual payments and receipts, being in all cases payments to and receipts from the public, may with propriety be called *payments to and receipts from the public.* The terms last mentioned are by the Bureau of the Census employed interchangeably with the terms "real or actual payments" and "receipts."

The real or actual payments and receipts of a government, or its payments to and receipts from the public, may in turn be classified in many ways, the most significant classification being that which separates the payments and receipts which ultimately go to meet the costs of government from all other actual governmental payments and receipts. Thus separated, the payments and receipts of nations, states, and municipalities are readily arranged in two groups, here called payments and receipts for meeting governmental costs, and payments and receipts other than those for meeting governmental costs.

Payments and receipts for meeting governmental costs are the net amounts of money, or other wealth expressed in terms of money, which nations, states, and municipalities pay or expend for meeting costs of government, or its expenses, interest, and outlays, and which they receive from all sources.

Payments of nations, states, and municipalities for meeting costs of government are readily separable according to their objects into four classes: (1) Payments for expenses, (2) payments for interest, (3) payments for outlays, and (4) payments for the liquidation of indebtedness. These classes include the net amounts paid by governments for the objects and purposes mentioned, after amounts received to correct erroneous payments for these purposes and other counterbalancing payments have been deducted. The payments for the liquidation of indebtedness which are to be included among payments for costs of government are the net payments for this purpose, or the excess of payments for this purpose over the amounts received for debt obligations assumed or issued during a given period. The different classes of payments for meeting costs of government are sometimes spoken of as the *net payments for expenses, interest, and outlays, and for the liquidation of indebtedness.* These payments can readily be separated into the same classes and given the same designations as are expenses, interest, outlays, etc., as already described.

The receipts of nations, states, and municipalities for meeting costs of government are from two sources—revenue and public creditors. The receipts from revenue here mentioned are the net amounts obtained from revenue, as above defined, after deducting all amounts which on account of having been received in error, or for other reasons, have been returned or are to be returned. They are readily classified

according to the specific source from which derived, and when thus classified will follow the classification of revenues already presented. Receipts from creditors, included as receipts for meeting governmental costs, are the net amounts obtained from loans and other credit transactions. They are the excess of the receipts which result from the transactions mentioned over payments for the liquidation of loans and other debt liabilities during any fiscal period.

Receipts from revenues should, as a rule, be arranged in the same classes and under the same designations as the revenues from which they are obtained; and receipts from loans and other credit transactions should be classified according to the nature of the instruments evidencing indebtedness, or of the credit transactions giving rise thereto.

The *actual payments of cities other than those for meeting governmental costs* are amounts of money, or other wealth expressed in terms of money, paid by them to the public, which do not lessen the amount of resources available for meeting the costs of the government. The *actual receipts of cities other than those for meeting governmental costs* are those which do not add to the resources available for meeting the costs of government. These payments and receipts are of three distinct classes, called by the Bureau of the Census counterbalancing payments and receipts, payments for and receipts from investments, and payments and receipts as agent or trustee.

Counterbalancing payments and receipts of a nation, state, or municipality are amounts paid to and received from the same individual, or paid and received for the same object. They are of four distinct classes: (1) Payments and receipts in error, or for other reasons determined to be returnable, balanced by refund receipts and payments; (2) payments and receipts for accrued interest on bonds and on securities purchased by invested funds, balanced by later receipts and payments of the government or of the funds originally paying or receiving; (3) receipts from debt obligations issued and assumed, balanced by amounts paid for the redemption or liquidation of indebtedness during the same fiscal period; and (4) payments for outlays, balanced by receipts from sales of real property, and receipts from insurance companies on account of losses by fire. For the sake of brevity, the refund receipts and payments referred to under (1) are frequently given the specific designation of *refunds*.

Investment payments of a nation, state, or municipality are the payments for the purchase of securities and other investments by its invested funds, such as those designated sinking, public trust, and investment funds; and its *investment receipts* are the amounts received by its government from the sale of securities or other properties belonging to the same funds.

Trust and agency payments and receipts of a nation, state, or municipality are amounts of money which its government disburses and receives for the government of another civil division, or disburses and receives as a *quasi* trustee for private individuals, or for public trusts for nongovernmental uses.

Nominal payments and receipts.—The nominal payments and receipts of a government are amounts of money, or money's worth, which one of its divisions, branches, offices, or accounts pays and another receives, but which do not lessen or add to the total cash in the possession or control of the government.

Nominal payments and receipts of governments, when classified according to the character of the transactions involved in a transfer, are designated as "general transfer payments and receipts," "service transfer payments and receipts," "interest transfer payments and receipts," "investment transfer payments and receipts," and "accounting transfer payments and receipts;" and when classified with reference to the divisions, departments, or offices between which the transfer is made, as "major" and "minor" transfer payments and receipts.

General transfer payments and receipts are amounts of money, materials, or credits set over by accounts or delivered from one independently administered division, fund, enterprise, office, class of assets or liabilities, object of expenditure, or source of revenue to another, where the transfer is not associated with the performance of services, the purchase of securities, or the payment of interest thereon.

Service transfer payments and receipts are the payments and receipts shown on the books of a government on account of public utilities furnished by a governmental enterprise, or the service performed by one governmental division, enterprise, or office, or through one governmental fund, object of expenditure, or source of revenue, for another governmental division, fund, enterprise, office, object of expenditure, or source of revenue.

Interest transfer payments and receipts are amounts paid to a governmental fund or received by it from a division of a government as interest on governmental securities or debt obligations held by the fund.

Investment transfer payments and receipts are amounts of securities or other investments paid or delivered by one fund and received by another fund, or amounts of governmental obligations delivered by a division of a government to a fund, or received by it from a fund, and the receipt or delivery of cash in return therefor.

Accounting transfer payments and receipts are amounts of money, or money's worth, which are set over by credit and debit entries from one class of accounts to another, as from an asset to a revenue account, or from an expense to a liability account.

Major transfer payments and receipts are amounts of money, or its equivalent, transferred by one independent division or fund of a government to another.

Minor transfer payments and receipts are amounts of money, or other wealth expressed in terms of money, paid by one office to another, or set over in the accounts of a division of a government from one object of expenditure, or source of revenue, to another.

DESCRIPTION OF GENERAL TABLES.

TABLE 1.

Date of incorporation as a city.—Under this head are given (1) the dates when the different municipalities were first organized as cities under general provisions of state law or by special charter, and (2) the dates of the latest organization under new general laws or special charters. Frequently the laws or charters have been amended or revised, and the census agents in some instances have experienced difficulty in determining whether given changes should be reported merely as modifications of the first organization or as a new organization of the municipal corporation. The Census Bureau has not been able to devote sufficient time to the study of this problem to determine accurately in all cases the date of the latest incorporation, but it may be safely assumed that the time of the last important or complete reorganization of a municipality made prior to June 30, 1908, is shown in the table. The date of the first organization as a city corporation is more easily ascertained, and in most instances is correctly given.

Population and area.—This table gives, for each of the 158 cities included in the report, the population enumerated at the Federal censuses of 1890 and 1900 and the estimated population for 1906, 1907, and 1908. The estimates are those computed and used by the Bureau of the Census whenever it is necessary to compare data collected for intercensal years with contemporaneous population, as in the statistics of per capita debt, per capita payments and receipts, etc. For this purpose it is assumed, in the absence of any state census, that the annual increase of population since the last Federal census is equal to one-tenth of the decennial increase between the Federal censuses for 1890 and 1900. The population returns of the census of 1910 were not available at a sufficiently early date to use in computing the estimated population for 1908, on which the per capita averages in this report are based. Revised estimates of population, based on the census of 1910 and the next preceding state or Federal census, are given in an appendix to this report. If during any year any territory was annexed to a given city, the estimates for the succeeding year include the population in 1900 of the territory annexed, plus the increase in its population, computed upon the same basis as that of the original city; corresponding deductions are made where territory has been detached during any year.

Where there has been a state census since 1900, the returns of that census are accepted for the year to which it relates, and estimates are made for other years by employing the average annual increase as determined by a comparison of the figures for the state census with those for the Federal census of 1900. The table calls attention, by appropriate footnotes, to all estimates thus based partly on Federal and partly on state censuses. The figures given for Oklahoma City in 1907 are those obtained by a special Federal census for Oklahoma taken in that year, which are also used as a basis in making the estimates for the other years for which estimates are shown.

In the case of Los Angeles and Oakland, Cal., Seattle, Tacoma, and Spokane, Wash., and Fort Worth, Tex., the available information indicates a rate of increase in population much greater than would be shown by the application of the rules above set forth; in the case of San Francisco, Cal., it is impossible to make a satisfactory estimate of the population because of the unusual conditions resulting from the earthquake in 1906. For these seven cities no estimates are shown separately and no per capita figures are computed, but an estimate is included in the grand and group totals of the table so that per capita averages may be computed for the groups of cities.

The area as given in Table 1 for each of the 158 cities is the number of acres included within the limits of the city on June 1, 1908, subdivided wherever possible into land and water areas.

TABLE 2.

Payments and receipts, classified by divisions of governments and funds.—As stated in the introduction to this report,[1] the organization of cities for local self-government differs greatly, e. g., in some instances all city functions are performed through a single municipal corporation, while in others the work is divided among several independent governing bodies. To procure comparable statistics for cities with such diverse organization it is necessary to collect reports from many local governments other than the city corporation. The local governments included in this report, together with their several separate funds, are shown in Table 2 under the head "city, and divisions and funds of its government." When the city

[1] See "Differences in local governmental organizations," page 11.

corporation is the only local government, the several funds are designated immediately below the name of the city, as in the case of New York; when additional governmental divisions or bodies are here included, these divisions are shown under the name of the city as coordinate with the city corporation, as in the case of Chicago. For cities of this latter class the funds of each civil division are shown subordinate to the division to which they belong and a subtotal is presented for each governmental unit, together with a grand total for all divisions opposite the name of the city. The different governmental units shown in Table 2 as coordinate with the city corporation have power to levy taxes and to incur indebtedness, and, with the possible exception of the counties referred to in the following paragraph, each of these local governments, though independent of the city corporation, exercises municipal functions.

For eight of the cities of over 300,000 population a percentage of the receipts, payments, and cash balances of the counties in which the respective cities are located—based on the ratio between the assessed valuation of the city and that of the county—has been included with the figures for the city corporation and other local governments. This treatment seemed desirable because in the remaining eight cities of Group I the original county organization had lost its identity from the standpoint of financial administration, this function having been absorbed by the constantly expanding city corporation. The addition of the county figures places the cities of Group I on a more nearly comparable basis than can be obtained otherwise. A percentage of county receipts, payments, and cash balances has been added to the city figures for Chicago, Pittsburg, Cleveland, Buffalo, Detroit, Cincinnati, Milwaukee, and Newark. County figures have been similarly added to the city figures in the case of Denver, since the county is coextensive with the city and the two governments were formerly combined.

Of the independent local governments reported, the school districts are the most important and numerous, being reported in 72 cities; park districts are found in five cities; sanitary districts in two cities; poor districts in one city; a port improvement district in one city; a bridge district in one city; a water district in one city; and a district for police and fire protection and for street improvements in one city. Independent local governments reported for the first time are a park district for Kansas City, Kans., a water district for Portland, Me., and a police, fire, and street improvement district for New Haven, Conn. The number of cities reporting school districts shows an increase of three over the number for 1907, the school district reported for San Antonio, Tex., having become independent in 1908, those for Waterbury, Conn., and that for Rockford, Ill., representing a change in the method of reporting rather than a change in the governmental organization.

When there were several independent school districts within the limits of one city corporation a report was procured from each district, but the reports are consolidated into a single total in Table 2. In some cities the school district maintains only a part of the public schools, the city corporation maintaining the rest. In such cases the payments shown in Table 2 as made by the school district do not constitute the total payments of the city for public schools. The city corporation may also expend money for sanitation, parks, poor relief, port improvements, bridge construction, or water supply in addition to the payments for the same purposes by these independent districts. The transactions of all independent districts are analyzed and their payments or receipts added to the corresponding payments or receipts of the city corporation in making up the other financial tables of this report; thus, payments of an independent school district and of the city corporation for school expenses are consolidated in Division VI of Table 4, and all payments for school outlays will appear under that head in Table 8.

As subordinate to each governmental unit, Table 2 shows those funds which are kept wholly separate from other funds and whose transactions are recorded by city officials in independent records or systems of accounts. An exception is made in the case of sinking, investment, and trust funds, which are always shown separately, whether the city officials record the transactions of these funds with other city transactions or maintain separate systems of accounts therefor. With the exception just mentioned, the first column of Table 2 indicates the number of separate accounting systems or sets of records from which census agents must procure data in order to make a full report of the financial transactions of the various municipal governments. A large number of funds, as in New Orleans, La., and Louisville, Ky., indicates that many municipal transactions are not under a central accounting control and that accountability must be divided among several officials. Judging from the experience of the commercial world, it is believed that the best financial administration is possible only when all financial transactions are brought within the control of one accounting system and when one official is given the power and is held responsible for its proper conduct. In Washington, D. C., the Federal Government shares the administration and cost of municipal affairs with the District government, which fact in part accounts for the large number of funds in that city.

The term "general treasury" is applied to the principal system of accounts or that one over which the city auditor or comptroller exercises authority. The term "cash in transit" refers to a transfer of cash

between departments or divisions of government, which transaction has been entered on the books of one department but not on those of the other. This condition is frequently found when the transfer is made at the close of a fiscal year.

The table shows wide differences as to the dates when the fiscal years of the various cities close. These differences complicate the work of showing comparable statistics, especially in cities which have several independent divisions of government closing their accounts on different dates. In a few states the statutes fix a uniform date for the close of the fiscal years of all city corporations, and the enactment of similar laws is being urged in Massachusetts and several other states. Every state should have a law establishing a uniform fiscal year for its cities.

For some cities the cash reported as on hand at the beginning of 1908 differs from that shown in the report for 1907 as on hand at the close of that year. Such differences may be due to (1) changes in the fiscal year, (2) inclusion of funds omitted from former reports, or (3) errors on the part of city officials or census agents.

Payments and receipts, classified as real or actual and nominal.—The aggregate payments and receipts are segregated in Table 2 into those to or from the public, which have been defined in the introductory text as "real or actual," and those between city departments, enterprises, or funds, which have been defined as "nominal." The payments to and receipts from the public include those for meeting governmental costs, and in addition three distinct classes, called by the Bureau of the Census (1) counterbalancing payments and receipts, (2) payments for and receipts from investments, and (3) payments and receipts as agent or trustee. (These terms are discussed in full on page 20.) In the following table the several subdivisions of these three classes of payments and receipts are shown, together with the numbers of the main tables of this report in which the several classes of transactions are presented. (For a summary of payments and receipts for meeting governmental costs, see Table 29.)

TABLE I.—SUMMARY OF PAYMENTS TO AND RECEIPTS FROM THE PUBLIC OTHER THAN THOSE FOR MEETING GOVERNMENTAL COSTS: 1908.

CLASS OF PAYMENTS.	Table in which shown.	Amount.	CLASS OF RECEIPTS.	Table in which shown.	Amount.
Total		$336,013,377	Total		$332,229,858
1. Counterbalancing		277,013,693	1. Counterbalancing		277,013,693
a. Payments in error		3,442,166	a. Receipts in error		2,145,886
General and special service expenses	4	3,240,967	General revenues	10	1,125,226
Expenses of public service enterprises	6	21,681	Special assessments	11	619,671
Interest	7	13,308	Privileges	11	7,881
Outlays	8	166,210	Departmental services	12	101,399
			Public service enterprises	14	281,100
			Interest	15	7,864
			Sale of real property	16	1,500
			Agency	16	1,245
b. Refunds in correction of receipts in error	16	2,145,886	b. Refunds in correction of payments in error	16	3,442,166
c. Accrued interest		1,289,619	c. Accrued interest	15	1,289,619
On debt issued	7	1,218,312			
Public trust funds	19	9,954			
Investment funds	20	936			
Sinking funds	21	60,417			
d. On account of debt	9	268,520,231	d. On account of debt	9	268,520,231
e. Outlays offset by sales of real property and by insurance	8	1,615,791	e. Nonrevenue receipts constituting offsets to outlays		1,615,791
			Sales of real property	16	1,101,481
			Insurance	16	514,310
2. Investments		11,665,501	2. Investments		6,993,558
a. Public trust funds	19	3,071,748	a. Public trust funds	19	1,360,933
b. Investment funds	20	947,001	b. Investment funds	20	297,311
c. Sinking funds	21	7,646,752	c. Sinking funds	21	5,335,314
3. Agency or trust		47,334,183	3. Agency or trust		48,222,607
a. Agency for other civil divisions	16	25,363,206	a. Agency for other civil divisions	16	25,342,924
b. Private trusts	17	21,420,453	b. Private trusts	17	22,328,784
c. Nonmunicipal public trusts	18	550,524	c. Nonmunicipal public trusts	18	550,899

Payments to and receipts from divisions, funds, enterprises, offices, and accounts are transactions between two divisions, departments, offices, or funds of the city government. (For full discussion, see page 20.) These interdepartmental payments and receipts are subdivided into four classes: (*a*) *Service transfers*, which are payments for public utilities furnished by a municipal enterprise, or for services performed by one department, enterprise, or office for another; (*b*) *interest transfers*, which are payments to a municipal fund by a division of the city government as interest on city bonds or other city securities held by the fund, or payments to a division of government by a fund as accrued interest on city securities purchased; (*c*) *investment transfers*, which are payments for securities purchased by one fund from another, or for city bonds or other obligations issued by a division of the city government to a fund; and (*d*) *general transfers*, which include all transactions between independently administered departments, offices, or funds

not associated with the performance of services, the purchase of securities, or the payment of interest thereon. Service, interest, and investment transfers are summarized in the following tables, which give the numbers of the main tables of this report showing these transfers:

TABLE II.—*Summary of service transfers: 1908.*

CLASS OF PAYMENTS.	Table in which shown.	Amount.	CLASS OF RECEIPTS.	Table in which shown.	Amount.
Total		$4,907,182	Total		$4,890,351
General and special service expenses	4	4,039,785	Revenues from departmental services	12	[1] 1,551,919
Expenses of municipal service enterprises	5	46,302	Revenues from municipal service enterprises	13	1,994,102
Allowance for depreciation of municipal service enterprises	5	13,008	Revenues from public service enterprises	14	1,304,221
Expenses of invested funds	6	[1] 7,159	Income of invested funds	15	40,109
Expenses of public service enterprises	6	103,397			
Outlays	8	697,531			

[1] Indicated in footnotes to Table 6.
[2] Includes an allowance of $13,008 for depreciation of municipal service enterprises.

TABLE III.—*Summary of interest transfers: 1908.*

CLASS OF PAYMENTS.	Table in which shown.	Amount.	CLASS OF RECEIPTS.	Table in which shown.	Amount.
Total		$11,496,126	Total		$11,496,126
Interest allowed on value of municipal service enterprises	5	14,514	Interest allowed on value of municipal service enterprises	15	14,514
Interest on city securities held by funds	7	11,380,286	Interest received on city securities held by invested funds, and accrued interest on securities sold to funds or divisions	15	11,481,612
Accrued interest on investments:					
Public trust funds	19	2,304			
Investment funds	20	36			
Sinking funds	21	98,986			

TABLE IV.—*Summary of investment transfers: 1908.*

CLASS OF PAYMENTS.	Table in which shown.	Amount.	CLASS OF RECEIPTS.	Table in which shown.	Amount.
Total		$37,856,894	Total		$37,824,894
Purchase of land for city department from sinking funds	8	60,067	Sale of securities to funds	9	33,567,034
Redemption of city securities held by funds	9	17,266,571	Redemption or sale of securities held by—		
Purchase of securities by—			Public trust funds	19	500,863
Public trust funds	19	709,305	Investment funds	20	77,040
Investment funds	20	83,028	Sinking funds	21	[1] 3,619,357
Sinking funds	21	39,737,923			

[1] Including $60,067 for real estate sold to city department.

Of the $40,530,256 paid by the various funds as investment transfers, $33,567,034 represents the price of bonds or other securities purchased at the time of their original issue by the city, while the balance represents the price of investments transferred between the sinking, investment, or public trust funds.

TABLE 3.

Total payments and receipts.—In Table 3 the total payments and receipts are subdivided into municipal and agency, and the municipal transactions are classified by object of payment and source of receipt, the headings showing the specific classes into which the Bureau of the Census subdivides payments for expenses and receipts from revenue. This form of table is here presented for the first time in a census report and is designed to give a summary of all payments and receipts, both those which represent transactions of the city on its own account and are termed "municipal" and those in which the city acts merely as fiscal agent in collecting revenue for the state or county or as trustee for private individuals. The Census Bureau applies the term "agency" to the latter class of operations, the statistics for which are presented in Table 3 in the last column of payments and of receipts, so that they are thus separated from the statistics for those transactions which are purely municipal in their character. Agency transactions are large in volume for cities which collect state and county revenues; for other cities they are usually small, four cities reporting only receipts, one city only payments, and twenty-eight cities neither payments nor receipts for agency accounts. Of the total payments and receipts, agency transactions constituted 3.7 per cent and 3.6 per cent, respectively.

The amounts included in the last two columns under "municipal payments" and "municipal receipts," respectively, show merely the amounts of certain assets that have been converted into other forms of property not constituting a part of the city's permanent improvements or equipment—as when cash has been exchanged for securities or securities for cash—and the amounts of cash the location of which has been changed by transfer. Such transactions do not constitute a part of the costs of the government nor add to the resources of a municipality. Of the total payments, 4.1 per cent were for investments purchased by public trust, investment, and sinking funds, while 7.8 per cent represented transfers between departments; and of the total receipts, 2.3 per cent were from investments disposed of by public trust, investment, and sinking funds, while 7.4 per cent represented transfers between departments.

Of the municipal payments other than those for the purchase of investments and general transfers, 40.2 per cent were for expenses of government, 7.6 per cent for interest, 25.1 per cent for outlays for permanent improvements, 20.6 per cent for liquidation of debt, and 0.2 per cent for refunds. Of those for expenses of government, 92.8 per cent were for general expenses and special service expenses, 0.1 per cent for expenses of invested funds, and 7.1 per cent for expenses of public service enterprises.

Of the municipal receipts other than from the sale of investments and from general transfers, 56.3 per cent were from revenues, 0.1 per cent from insurance and sales of real property, 43.2 per cent from issue of debt obligations, and 0.3 per cent from refunds; of those from revenues, 73.6 per cent were from taxes and general revenue, 7.9 per cent from special assessments, 1.1 per cent from privileges, 3 per cent from departmental services, 10.6 per cent from public service enterprises, and 2.9 per cent from interest.

An analysis of the various classes of payments and receipts shown separately in Table 3, with the exception of general transfers, will be found in the table, or tables, referred to in the heading of the columns showing the figures for the individual classes, and the census definitions of the terms used in the headings appear or are referred to in the text discussion of the various tables indicated.

Table 4.

Payments for general expenses and special service expenses.—In Table 4 are presented statistics showing the payments for (1) general expenses—i. e., those expenses incurred by cities in the exercise of their general governmental functions, which, as a rule, are performed for all citizens alike, without any attempt to measure relative amounts of benefit conferred upon individuals or to fix compensation therefor—and (2) special service expenses—i. e., those expenses incurred in connection with services performed or provided for individuals by any city department or office other than a public service enterprise. Since the benefits conferred by such services, together with the costs thereof, can be apportioned among those for whom the work is done, special service expenses are to be classed, theoretically, as commercial expenses—that is, in the same class with the expenses of invested funds and of public service enterprises; but the payments for such expenses, which form less than 5 per cent of the total included in Table 4, can not in practice be reported separately from payments for general expenses.

Since general expenses are by far the most important single class of costs of municipal government, comprising 51.1 per cent of the total (as shown in Table 31), they are given in Table 4 in sufficient detail to show the relative expense of the several departments and branches of work in each city, and to provide for comparisons of the expense for a given object in one city with the corresponding expense in other cities. Though the Bureau of the Census has been striving to perfect its classification of municipal expenses, it realizes that imperfections still exist in its statistics. The adoption by many cities of the census classification has done much to standardize the reports on expenses, but until all cities adopt a functional arrangement of accounts it will be impossible to make a perfect analysis and distribution of the costs of government.

The cost of the service furnished by a municipal service enterprise, as it appears from the city's books—based whenever possible on the value of services rendered and of materials and supplies consumed, together with allowances for interest on the value of the plant and for depreciation—is tabulated under the appropriate head of Table 4; thus the cost of the service furnished by a municipal street lighting plant is tabulated under the head "street lighting." In Table 5 a detailed presentation is given, in which the actual payments for operating a municipal service enterprise are shown separately.

Classification by division of city government paying.—In the columns headed "school districts" and "other divisions of the government of the city" are entered payments for expenses of local governments which are independent of the city corporation but which exercise some function ordinarily exercised by the city government itself. The latter column also includes for eight cities of Group I a portion of the payments of the counties in which the cities are situated, these payments being included in order to put the 16 largest cities on a more nearly comparable basis (see text on Table 2). The "other divisions of the government of the city" are as follows: Chicago, Ill., park and sanitary districts and county government; Philadelphia, Pa., poor districts; Pittsburg, Pa., Cleveland, Ohio, Buffalo, N. Y., Detroit, Mich., Cincinnati, Ohio, Milwaukee, Wis., Newark, N. J., and Denver, Colo., county governments; New Haven, Conn., Borough of Fair Haven East; Portland, Oreg., Port of Portland; Kansas City, Kans., park district; Oakland, Cal., sanitary districts; Peoria and Springfield, Ill., pleasure, driveway, and park districts; Tacoma, Wash., park board; and Portland, Me., bridge district and water district.

Of the payments by independent school districts, a small amount—less than 1 per cent—was paid for other than educational purposes and hence is tabulated under appropriate heads of Divisions I to V of the classification by departments, offices, and accounts. The expenses shown for the Port of Portland in Table 4 represent only the general administrative expense which corresponds to the expense of the "general government" of an ordinary city corporation; the expenses for the operation of its dredges and dry docks are tabulated in Table 6 as expenses of a public service enterprise.

This classification of payments for expenses by division of government paying has been presented for four years. During this period the percentage of total expenses paid by independent school districts has increased from 8.8 per cent in 1905, 9.5 per cent in 1906, and 9.7 per cent in 1907 to 9.9 per cent in 1908. The number of cities reporting independent school dis-

tricts was 65 in 1905, 67 in 1906, 69 in 1907, and 72 in 1908. The percentages paid by other divisions of the government for the four years can not be accurately ascertained, since the 1905 figures erroneously include many accounts and funds belonging to the city corporation, and, further, the 1907 and 1908 figures include county payments not reported for the former years.

Classification by payee.—Under the head of "payments to public, classified by character," are shown as the costs of government the amounts paid in the final settlement of expenses, while the amounts paid on duplicate bills and other erroneous claims and subsequently refunded are shown as "payments in error." Under the head of "payments to public, classified by object," are shown as salaries and wages the amounts paid to persons in the direct employ of the city, whether employed and paid by the year, month, or day. Payments for work done by contract are included with payments for supplies and other purposes under the head "miscellaneous objects." The percentages of all payments to the public for general expenses formed by payments for salaries and wages were remarkably uniform during the five years from 1904 to 1908, being 68.4 per cent in 1904, 68.8 per cent in 1905 and 1906, and 68.5 per cent in 1907 and 1908.

Classification by departments, offices, and accounts.—In the classification by "departments, offices, and accounts" the aggregate for each of the eight main groups of departments is considered fairly accurate, but the figures for some of the individual objects of expenditure are imperfect; for example, under "highways" the expenses of maintaining and repairing street pavements, sidewalks, or bridges in some instances can not be separately reported at the present time and are included with some other highway expenses. Other items causing especial difficulties in classification are the city engineer's office, street cleaning, and snow removal. In some cities the streets are cleaned by an independent street cleaning department, but in most cities this work is performed by the health or street department. Where it is done by a department having other functions, the segregation of items of expense for the different functions is often difficult. So far as the objects of expenditure here mentioned are concerned, it must not be inferred that a blank in Table 4 necessarily indicates no expenses for the purposes indicated by the column head.

The per capita averages and the per cent distribution of payments for general and special service expenses are given for groups of departments and for several of the most important departments in Tables 32 and 33. A discussion of these subjects is therefore presented in connection with those tables.

With the rapid extension of municipal functions and undertakings, changes must necessarily be made in any scheme which classifies city departments and offices according to function. Of new forms of municipal activity which have recently grown to large proportions and which have no appropriate place provided in the census classification, mention may be made of the protection and care of trees. In some cities forestry departments have been organized to care for trees in city parks and streets and in private grounds, giving especial attention to the destruction of injurious insects and other tree pests. The cost of work on trees in private grounds is frequently charged against the property owners, sometimes in the form of special assessments and sometimes through bills for services. Payments for forestry departments, whose activities are not confined to the care of trees in parks or streets, are reported, for lack of a more appropriate place, under the head "miscellaneous," in Division II, "protection of life and property." Payments for drinking fountains and city clocks, which are reported by many cities, do not come under any specific head of Table 4, and are therefore tabulated in Division VIII, "miscellaneous." These accommodations are maintained for the comfort and convenience of all the citizens, and if the payments therefor were sufficiently large, a separate division would be required for reporting them. In this class belong, also, payments for public comfort stations, which are being constructed and maintained by an increasing number of cities. The cost of these, for the present, is reported under "miscellaneous sanitation." The census classification of these items and of hospitals is tentative and will be modified as their functions become well established or their cost becomes of sufficient importance to justify separate divisions.

Payments for the maintenance of courts are tabulated under three heads: (1) "General police or municipal courts," (2) "special municipal courts," and (3) "superior courts." Under (1) are presented the payments for the expenses of separate or independent courts, however designated, which have jurisdiction over the enforcement of city ordinances; these courts are known by various names in the different cities, the most common being police court, municipal court, city court, recorder's court, and children's court. Under (2) are reported the expenses of separate and independent courts which do not have power to enforce city ordinances, but whose jurisdiction is limited to minor civil actions, probating estates, and conducting coroner's inquests; the principal names applied to these are city court, municipal court, surrogate court, probate court, orphans' court, and coroner's court. Under (3) are given the costs of maintaining courts having jurisdiction more extensive than those reported under (1) and (2). These are found principally in those cities which have combined city and county functions, and in certain cities of Group I with whose payments a portion of the county expenses are consolidated, while in some cases the amounts

represent payments to counties for a portion of the expenses of county courts. The courts reported under (3) include principally those known as supreme, general sessions, common pleas, circuit, criminal, district, law and equity, and superior courts, and court of appeals.

A large number of cities made payments in 1908 for checking the spread of tuberculosis, and for the care of patients suffering from that disease. The larger part of such payments are included in the expenses of the health departments, though considerable amounts were paid in support of city hospitals devoted to that purpose, to hospitals of other civil divisions, and to private hospitals. The total of such payments, so far as reported separately, was as follows:

CITY.	Amount.	CITY.	Amount.
New York, N. Y.	$103,038	Duluth, Minn.	$140
St. Louis, Mo.	8,462	Norfolk, Va.	1,000
Boston, Mass.	74,605	Yonkers, N. Y.	3,000
Baltimore, Md.	1,830	Schenectady, N. Y.	87
Buffalo, N. Y.	8,730	Manchester, N. H.	200
Detroit, Mich.	1,669	Erie, Pa.	100
Washington, D. C.	41,719	Houston, Tex.	200
Newark, N. J.	35,726	Youngstown, Ohio.	50
Minneapolis, Minn.	672	Brockton, Mass.	886
Louisville, Ky.	22,459	Birmingham, Ala.	162
St. Paul, Minn.	626	Passaic, N. J.	281
Los Angeles, Cal.	675	Montgomery, Ala.	185
Richmond, Va.	2,936	Wheeling, W. Va.	50
Fall River, Mass.	10,256	Malden, Mass.	824
Nashville, Tenn.	57	Chelsea, Mass.	138
Grand Rapids, Mich.	16,076	Salem, Mass.	1,909
Cambridge, Mass.	10,956	Elmira, N. Y.	324
Lowell, Mass.	543	Kalamazoo, Mich.	939
Bridgeport, Conn.	868	Chattanooga, Tenn.	42
Troy, N. Y.	1,176	Fitchburg, Mass.	172
Lawrence, Mass.	392	La Crosse, Wis.	80
Somerville, Mass.	76		

Among the payments for sanitation in the column "miscellaneous" are included the payments for expenses of public comfort stations, reported by fourteen cities and aggregating $48,140, of which $32,551 was for salaries and wages and $15,589 for supplies and other miscellaneous expenses. The cities reporting such stations were Boston, Worcester, Cambridge, Lawrence, Brockton, and Taunton, Mass.; Baltimore, Md.; Cleveland and Cincinnati, Ohio; Detroit, Mich.; Washington, D. C.; Denver, Colo.; Duluth, Minn.; and Galveston, Tex. Three other cities, though reporting no expenses for maintenance of public comfort stations, were constructing such stations in 1908 and made outlay payments for this purpose, as shown in the text for Table 8. These cities were Toledo, Ohio; Pittsburg, Pa.; and Seattle, Wash. In 1908, therefore, this form of convenience, though more or less of an innovation in the United States, was either provided or about to be provided in seventeen of the one hundred and fifty-eight cities of over 30,000 population.

Under the head "miscellaneous" under "highways" are shown, for thirty-four cities, payments of $346,562 for salaries and wages and $479,868 for all other expenses, making a total of $826,430. Of this amount, $496,352 was included with the payments of eight cities of Group I as part of the payments of the counties in which those cities are located, for the maintenance of roads and bridges outside the cities, as follows: Chicago, Ill., $37,709; Pittsburg, Pa., $219,100; Cleveland, Ohio, $55,876; Buffalo, N. Y., $38,208; Detroit, Mich., $4,865; Cincinnati, Ohio, $20,983; Milwaukee, Wis., $427; and Newark, N. J., $119,184. Other payments included under the head "miscellaneous" were $201,791 for maintenance of rivers, harbors, and landings, reported by twenty-three cities; $119,132 for structures eliminating grade crossings, reported by ten cities; $3,970 for steps to hilltops, reported by one city; $3,745 for bicycle paths, reported by two cities; and $1,440 for a free ferry, reported by one city.

Of the payments for charities and corrections, the amount shown in the column headed "all other" under "insane in institutions" includes the following payments to other civil divisions and to private associations:

TABLE V.—*Payments to other civil divisions and to private associations on account of the insane: 1908.*

City number.	CITY.	Total.	To other civil divisions.	To private associations.
	Total	$895,091	$821,008	$74,083
2	Chicago, Ill.	42,497	42,497	.....
3	Philadelphia, Pa.	166,404	166,404	.....
4	St. Louis, Mo.	42,627	42,627	.....
5	Boston, Mass.	1,464	1,464	.....
6	Baltimore, Md.	159,477	122,143	37,334
7	Pittsburg, Pa.	2,210	2,210	.....
8	Cleveland, Ohio.	16,500	16,500	.....
10	San Francisco, Cal.	1,653	1,653	.....
11	Detroit, Mich.	17,586	17,586	.....
12	Cincinnati, Ohio.	17	17	.....
14	New Orleans, La.	32,277	.....	32,277
15	Washington, D. C.	300,140	300,140	.....
16	Newark, N. J.	8,109	8,109	.....
21	St. Paul, Minn.	932	932	.....
33	New Haven, Conn.	28,696	28,264	432
42	Fall River, Mass.	36	36	.....
45	Hartford, Conn.	30,177	26,297	3,880
51	Bridgeport, Conn.	11,283	11,283	.....
66	Yonkers, N. Y.	604	604	.....
74	Elizabeth, N. J.	238	238	.....
75	Waterbury, Conn.	11,139	11,139	.....
82	Portland, Me.	11,843	11,843	.....
83	Charleston, S. C.	919	919	.....
90	Brockton, Mass.	30	30	.....
106	Binghamton, N. Y.	374	374	.....
126	Newcastle, Pa.	2,335	2,335	.....
134	Salem, Mass.	183	183	.....
140	New Britain, Conn.	5,341	5,181	160

The school expenses for the city of New York include under "day high schools, normal schools, and colleges" the payments for the maintenance of the College of the City of New York, amounting to $482,519; the same column includes for Cincinnati payments for the maintenance of the University of Cincinnati, amounting to $214,908.

In Savannah, Augusta, and Macon, Ga., Mobile, Ala., and Jacksonville, Fla., the schools are under county control, and the expenses of schools for the cities can not be accurately shown. The amounts expended by the county in maintaining schools for these cities have, however, been estimated as follows:

TABLE VI.—ESTIMATED PAYMENTS FOR EXPENSES OF SCHOOLS IN SPECIFIED CITIES: 1908.

City number.	CITY.	Total.	FOR EXPENSES OF—							
			General supervision.		Elementary schools.			High schools.		
			Salaries and wages.	All other.	Salaries and wages.		All other.	Salaries and wages.		All other.
					Of teachers.	Of others.		Of teachers.	Of others.	
64	Savannah, Ga.	$124,860	$4,500	$1,920	$91,705	$3,836	$4,943	$16,149	$756	$1,051
107	Mobile, Ala.	80,813	4,312	363	56,106	1,385	7,539	9,351	500	1,257
108	Augusta, Ga.	101,558	3,000	2,225	56,672	9,724	17,162	8,675	600	3,500
129	Jacksonville, Fla.	82,659	2,130	1,679	44,311	2,398	15,494	13,125	375	3,147
149	Macon, Ga.	100,355	3,400	1,041	62,569	3,720	16,640	10,850	315	1,820

Exceptional payments by Massachusetts cities.—Payments of an exceptional nature are made by Massachusetts cities to the state on account of the principal and interest of certain loans, as those for armories, for metropolitan parks (including Charles River improvements), sewers, and water, and for the abolition of grade crossings. In this report, as in those for 1906 and 1907, payments for the maintenance of the metropolitan sewer and park systems are included in Table 4, with other sewer and park expenses, and payments for the maintenance of the metropolitan water system in Table 6. All payments to the state for interest are tabulated in Table 7, and all payments on account of sinking funds are tabulated in Table 9, "Payments and receipts on account of debt." The following table shows amounts of these special payments to the state, except those on account of the metropolitan waterworks, which are presented in the text for Table 6:

TABLE VII.—PAYMENTS BY MASSACHUSETTS CITIES TO THE STATE ON SPECIFIED ACCOUNTS: 1908.

ON ACCOUNT OF ARMORIES.

City number.	CITY.	For interest.	City number.	CITY.	For interest.
	Total.	$18,258	58	Springfield	$923
			61	Lawrence	863
5	Boston	7,150	62	Somerville	563
29	Worcester	990	89	Holyoke	562
42	Fall River	1,260	90	Brockton	289
46	Cambridge	1,343	131	Chelsea	429
49	Lowell	1,032	135	Haverhill	300
55	Lynn	750	146	Fitchburg	450
56	New Bedford	1,354			

ON ACCOUNT OF METROPOLITAN SEWERS.

City number.	CITY.	Total.	For sinking fund.	For interest.	For maintenance.
	Total.	$572,078	$70,315	$303,257	$198,506
5	Boston	262,096	30,851	149,290	81,955
46	Cambridge	99,769	13,899	48,734	37,136
62	Somerville	59,602	7,367	25,831	26,404
121	Malden	33,190	4,147	14,542	14,501
131	Chelsea	28,155	3,094	10,849	14,212
133	Newton	66,174	8,294	44,674	13,206
151	Everett	23,092	2,663	9,337	11,092

ON ACCOUNT OF ABOLITION OF GRADE CROSSINGS.

City number.	CITY.	Total.	For sinking fund.	For interest.
	Total.	$250,209	$212,207	$38,002
5	Boston	170,891	146,742	24,149
41	Fall River	19,210	15,706	3,504
46	Cambridge	12,120	11,300	820
56	New Bedford	10,237	8,659	1,578
90	Brockton	14,632	11,554	3,078
121	Malden	3,780	3,600	180
133	Newton	10,716	8,000	2,716
135	Haverhill	5,895	4,200	1,695
151	Everett	2,728	2,446	282

ON ACCOUNT OF METROPOLITAN PARKS.

City number.	CITY.	Total.	For sinking fund.	For interest.	FOR MAINTENANCE OF—			
					Parks.	Boulevards.	Nantasket Beach.	Wellington Bridge.
	Total.	$880,979	$118,557	$320,408	$367,233	$51,330	$18,865	$4,580
5	Boston	671,754	86,107	241,502	292,342	35,037	14,572	2,134
46	Cambridge	56,081	7,632	21,419	22,161	3,418	1,266	185
55	Lynn	28,088	3,816	10,708	11,205	1,625	640	94
62	Somerville	36,733	8,857	12,540	11,464	2,245	671	956
121	Malden	20,747	2,762	7,777	6,613	2,202	378	1,015
131	Chelsea	15,323	2,150	6,050	4,932	1,862	282	41
133	Newton	35,470	4,813	13,502	14,264	1,958	814	119
151	Everett	16,783	2,420	6,844	4,252	2,989	242	36

TABLE 5.

Payments for expenses of municipal service enterprises.—In census reports prior to that for 1907 these payments were included with those for departmental expenses in Table 4. Realizing the need for more accurate accounting for municipally owned enterprises and of more complete statistics in reference to the cost of operation, the Census Bureau presented in the report for 1907 separate tables showing the transactions of such enterprises, and this course is followed in the report for 1908.

No exact statement of the actual cost of furnishing street lights or of any other service performed by municipal enterprises can be made until more cities make allowances for depreciation in the value of their plants. Table 5 has been prepared with the hope that a separate statement for these enterprises will

assist in emphasizing the need for more complete and reliable city records. The Census Bureau realizes that there are doubtless many undertakings in addition to those shown in Table 5 which would be included in a complete report.

TABLE 6.

Payments for expenses of invested funds.—Under this head the Bureau of the Census tabulates the cost of the administration of sinking and investment funds and public trust funds for municipal uses where such cost is reported separately. These costs include the cost of maintenance of real estate belonging to the funds. These expenses appear to have been much less for Philadelphia, Pa., in 1908 than in 1907, though the decrease reported for that city in the miscellaneous expenses of funds is due partly to the fact that real estate taxes, which were formerly included under this head, are excluded from this table for 1908; this item, which for 1908 amounted to $163,445, is in the present report treated as a general transfer. The report for 1908 includes payments for expenses of invested funds of counties for Detroit, Mich., $44, and for Newark, N. J., $67. In most American cities the sinking and investment funds are administered by the city treasurer or comptroller, and in such cases few expenses, if any, are charged to the account of their management; the same is true to a less extent of public trust funds. These facts explain the absence of payments for expenses of invested funds from the report of many cities and the small amounts reported for others.

Payments for expenses of public service enterprises.—Under this head the Bureau of the Census includes the payments for the expenses of those departments or offices of a city which are organized for the purpose of providing the public, or the public and the city, with some utility. Enterprises organized mainly for the purpose of furnishing the city with some public utility or with some service which most cities obtain from private enterprises are classed as "municipal service enterprises" and are reported in Table 5. The report for 1908 includes for Pittsburg, Pa., $32,722, and for Milwaukee, Wis., $35,746, which represent payments for the expenses of public service enterprises of counties.

Of the Massachusetts cities of over 30,000 population, six are in the metropolitan water district and obtain the supply of water for their several systems from the metropolitan waterworks. The metropolitan system is operated by the state for the benefit of the cities and towns included within the metropolitan water district, and all costs of construction, extension, and maintenance are apportioned among the municipalities benefited. These costs are annually assessed against the various cities and towns in three parts: (*a*) For the accumulation of sinking funds to redeem bonds issued for the construction or extension of the metropolitan system; (*b*) for interest on such bonds; and (*c*) for expense of maintenance. The maintenance charges are reported in Table 6 under the head of "all other" expenses of water-supply systems, the interest is tabulated in Table 7 with the payments for interest on debt obligations, and the payments for sinking funds in Table 9 with the payments on account of debt. An exhibit of the amount of the metropolitan water debt chargeable to each city, together with the annual increase or decrease in such debt for each city, has not been attempted by the Bureau of the Census, but the payments made by a city to the state sinking fund may be considered as a discharge of a portion of the obligation to the state on this account. (For the amount of this debt, see column 4 of Table 6, page 166.) The three classes of payments above referred to are shown separately in Table VIII. The six cities for which statistics are presented in this table paid all of these state charges from the earnings of their water-supply systems.

TABLE VIII.—*Payments by Massachusetts cities to the state on account of metropolitan waterworks: 1908.*

City number.	CITY.	Total.	For sinking fund.	For interest.	For maintenance.
	Total	$2,043,033	$467,393	$1,289,533	$286,107
5	Boston	1,789,316	409,350	1,129,390	250,576
62	Somerville	108,691	24,866	68,604	15,221
121	Malden	38,049	8,704	24,017	5,328
131	Chelsea	58,288	13,335	36,790	8,163
133	Newton	6,260	1,432	3,951	877
151	Everett	42,429	9,706	26,781	5,942

The payments for expenses for the different classes of enterprises included in Table 6 under the head "all other enterprises" are shown separately in Table IX.

The toll bridges of the city of New York, which were maintained at a cost of $619,035, yielded a revenue of $692,192 in tolls, as shown in the text for Table 14.

The payments shown under the head "miscellaneous" were for the following enterprises: New York, N. Y., rapid transit; Boston, Mass., ferries, with the exception of $18,325 in the column "all other," which was for rapid transit subways and tunnel; Cincinnati, Ohio, leasehold rents; New Orleans, La., public belt railroad, with the exception of $5,160 in the column "salaries and wages," which was for sugar sheds; Seattle, Wash., asphalt plant; Portland, Oreg., dredges; Richmond, Va., tobacco warehouse; Portland, Me., liquor agency; Charleston, S. C., powder magazine; Augusta, Ga., canal; and Racine, Wis., artesian well.

TABLE IX.—PAYMENTS FOR EXPENSES OF SPECIFIED PUBLIC SERVICE ENTERPRISES INCLUDED UNDER THE HEAD "ALL OTHER ENTERPRISES," IN TABLE 6: 1908.

City number.	CITY.	TOTAL.		PUBLIC HALLS.		SUBWAYS FOR PIPES AND WIRES.		TOLL BRIDGES.		IRRIGATION WORKS.		SCHOOL LUNCH ROOMS.		MISCELLANEOUS.	
		Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.
	Total	$1,127,704	$551,557	$22,790	$42,794	$9,959	$10,336	$484,268	$145,844	$37,630	$21,855	$14,204	$36,936	$558,853	$293,792
1	New York, N. Y	751,037	154,342					475,804	143,231					275,233	11,111
4	St. Louis, Mo	11,013	27,786									11,013	27,786		
5	Boston, Mass	173,114	94,279											173,114	94,279
6	Baltimore, Md	8,696	8,332			8,696	8,332								
9	Buffalo, N. Y	4,611	7,307	4,611	7,307										
12	Cincinnati, Ohio		16,383												16,383
14	New Orleans, La	49,000	15,212											49,000	15,212
19	Indianapolis, Ind	2,847	1,696	2,847	1,696										
21	St. Paul, Minn	7,002	13,430	7,002	13,430										
23	Rochester, N. Y	7,097	12,821	3,906	3,671							3,191	9,150		
26	Denver, Colo	4,475	256							4,475	256				
30	Seattle, Wash	681	4,602											681	4,602
37	Portland, Oreg	42,752	98,025											42,752	98,025
40	Richmond, Va	113	1,361	113	1,347										14
69	Peoria, Ill	1,239	2,468	1,239	2,468										
73	San Antonio, Tex	2,951	120							2,951	120				
76	Salt Lake City, Utah	30,204	21,479							30,204	21,479				
82	Portland, Me	1,997	18,079											1,997	18,079
83	Charleston, S. C		32												32
91	Covington, Ky	2,129	625					2,129	625						
93	Saginaw, Mich	720	6,705	720	6,705										
108	Augusta, Ga	16,001	36,055											16,001	36,055
126	Newcastle, Pa	961	916			961	916								
128	Canton, Ohio	2,172	5,580	2,172	5,580										
140	New Britain, Conn	2	546			2	546								
144	Chattanooga, Tenn	180	590	180	590										
145	Racine, Wis	75												75	
147	Auburn, N. Y	300	542			300	542								
155	Newport, Ky	2,129	625					2,129	625						
157	La Crosse, Wis	4,206	1,363					4,206	1,363						
	San Juan, P. R	1,873	1,511	531	843									1,342	668

TABLE 7.

Payments for interest on debt obligations.—The payments for interest included in Table 7 are exclusive of those charged to outlays. Payments for interest charged in the city accounts to outlays are included in Table 8, and are reported separately in the text for that table. Included in this table for certain cities of Group I are payments of the counties containing these cities, as follows: Chicago, Ill., $349,013; Pittsburg, Pa., $252,036; Cleveland, Ohio, $69,739; Buffalo, N. Y., $37,080; Detroit, Mich., $77,193; Cincinnati, Ohio, $91,182; Milwaukee, Wis., $20,176; and Newark, N. J., $280,068.

Of the total amount of interest payments, 94.2 per cent was reported for the city corporations, 2.3 per cent for school districts, and 3.5 per cent for other independent divisions.

The aggregate of all interest payments, other than those charged to outlays, was $82,272,249. Of this amount, $11,380,286, or 13.8 per cent, represents transfers, or amounts of money paid by the various divisions of the government of the city as interest upon city securities held by the city sinking, investment, and public trust funds; the money remains in funds devoted to municipal purposes and constitutes municipal assets. The total amount paid to the public was $70,891,963, an increase over the corresponding amount reported for 1907 of $10,425,421, or 17.2 per cent, of which increase $6,074,061, or 58.3 per cent, was contributed by New York City. There was received during the year as accrued interest on city bonds sold and as refunds in correction of interest payments in error $1,231,620, leaving $69,660,343 as the net payments for interest, all paid to outside holders of city securities, and including no duplication of payments and receipts. The payments in error later corrected by refunds aggregated $13,308, as follows: Philadelphia, Pa., $2,463; Minneapolis, Minn., $7,905; Bridgeport, Conn., $22; Hoboken, N. J., $396; Lincoln, Nebr., $36; Mobile, Ala., $2,362; Newcastle, Pa., $100; and Knoxville, Tenn., $24.

From the classification of interest according to the loans on which it was paid it appears that 68.6 per cent of the total gross payments represented interest on loans for general purposes; 5.5 per cent interest on special assessment loans; and 25.9 per cent interest on loans for public service enterprises. As a rule, the interest upon special assessment loans constitutes a burden not upon the entire municipality, but only upon the property affected by such loans; it is impracticable, however, to make a segregation showing the amount of such interest collected by the city from the owners of such property and paid to the holders

of the bonds. In the case of loans for public service enterprises, the interest on the debt is often charged against the revenues from the enterprises on account of which the debt was incurred.

Table 8 for 1907 presented certain data pertaining to interest rates. Such data are not included in Table 7 for 1908, but a study of these rates on specified classes of debt will be found in Table 36 and the text discussion pertaining thereto.

TABLE 8.

Payments for outlays.—Under "outlays" the Bureau of the Census includes all costs, paid or payable, incurred by cities in the purchase of land and in the purchase or construction of buildings and other structures, equipment, improvements, and additions that are more or less permanent in character. In this table are included for certain cities of Group I, outlays of the counties containing these cities, as follows: Chicago, Ill., $899,226; Pittsburg, Pa., $1,028,470; Cleveland, Ohio, $1,099,085; Buffalo, N.Y., $359,131; Detroit, Mich., $85,764; Cincinnati, Ohio, $638,442; Milwaukee, Wis., $136,261; and Newark, N. J., $806,299.

The payments reported in the column headed "other divisions of the government of the city" for Chicago, Ill., were made by the following divisions: Park districts, $2,474,391; sanitary district, $1,527,607; Cook County, $899,226. The payments shown in this column for other cities were made by the following divisions of goverment: Pittsburg, Pa., by Allegheny County; Cleveland, Ohio, by Cuyahoga County; Buffalo, N. Y., by Erie County; Detroit, Mich., by Wayne County; Cincinnati, Ohio, by Hamilton County; Milwaukee, Wis., by Milwaukee County; Newark, N. J., by Essex County; Denver, Colo., by Denver County; Portland, Oreg., by Port of Portland; Kansas City, Kans., by Park Board; Peoria and Springfield, Ill., by pleasure, driveway, and park districts; Tacoma, Wash. by Metropolitan Park Board; and Portland, Me., $4,057,080 by Portland water district and $75,211 by Portland bridge district.

In 1904, 25.2 per cent of the total outlays were paid or payable from special assessments; in 1905, 21.4 per cent; in 1906, 23.5 per cent; in 1907, 24.5 per cent; and in 1908, 21.4 per cent. The purposes of those outlays of this class that were reported in the column headed "for all other purposes" are shown in Table X.

The classification of payments to the public by object is designed to show, approximately, to what extent outlays for permanent improvements and additions are made by contract work, and to what extent by day labor under the direction of city officials.

The payments reported in the column headed "all other" under "protection of life and property" were made for combined police and fire-alarm systems, electrical departments or bureaus, levees, subways and conduits for wires, department of public safety, recorder of deeds, register of deeds, retaining walls, piling and planking river banks, together with other measures for guarding against damage by lakes or rivers, and lifeboats.

TABLE X.—*Payments for outlays, paid or payable from special assessments included in column headed "for all other purposes," in Table 8: 1908.*

City number.	CITY.	Total.	Water-supply systems.	Parks.	Trees in parks and streets.	Lake shore protection.
	Total.....	$1,873,451	$920,442	$828,981	$10,328	$113,700
2	Chicago, Ill.....	240,026	158,676	81,350	.....	.....
13	Milwaukee, Wis....	23,438	23,438	.....	.....	.....
17	Minneapolis, Minn..	408,333	196,513	206,723	5,097	.....
21	St. Paul, Minn.....	49,269	33,665	15,604	.....	.....
23	Rochester, N. Y....	3,125	.....	3,125	.....	.....
24	Kansas City, Mo....	363,615	.....	362,849	766	.....
26	Denver, Colo.....	143,217	.....	143,217	.....	.....
30	Seattle, Wash.....	342,359	342,359	.....	.....	.....
32	Omaha, Nebr.....	16,113	.....	16,113	.....	.....
44	Grand Rapids, Mich.	113,700	.....	.....	.....	113,700
63	Duluth, Minn.....	1,582	.....	.....	1,582	.....
80	Tacoma, Wash.....	144,664	144,664	.....	.....	.....
127	Superior, Wis.....	2,883	.....	.....	2,883	.....
148	Joliet, Ill.....	21,127	21,127	.....	.....	.....

Those reported in the column headed "all other" under "health conservation and sanitation" were for equipment for street cleaning and refuse disposal, public comfort stations, drainage of low-lying lands, and construction of creek walls as sanitary measures. The cities reporting outlays for public comfort stations were Baltimore, Md., Pittsburg, Pa., Cincinnati and Toledo, Ohio, Seattle, Wash., and Duluth, Minn.

The outlays reported in the column headed "all other" under "highways" were made for the improvement of bays, rivers, and harbors, boulevard, viaduct, steps to hilltops, and stone crusher.

The payments reported in the column headed "miscellaneous" under the heading "departments, offices, and accounts" were for the following purposes: Unclassified real estate in Chicago, Ill., Seattle, Wash., Norfolk, Va., Waterbury, Conn., and Birmingham, Ala.; memorial halls in Pittsburg, Pa., and Cincinnati, Ohio ($20,565); fair grounds in Cincinnati, Ohio ($4,206), and Richmond, Va.; property yards in Washington, D. C., and Providence, R. I.; drinking fountain in Omaha, Nebr.; soldiers' monuments in Somerville and Malden, Mass.; wells in Saginaw, Mich., and Superior, Wis.; and city stables in Newton, Mass.

The municipal service enterprises for which the outlays are reported in the column headed "all other" are as follows: High-pressure water system in New York, N. Y. ($737,513); asphalt repair plants in New York, N. Y. ($3,457), Pittsburg, Pa., San Francisco, Cal., Cincinnati and Columbus, Ohio, and Indianapolis, Ind.; municipal waterworks shop in Chicago, Ill.; industrial school bakery in St. Louis, Mo.; printing department in Boston, Mass.; pipe line

system for fire purposes in Baltimore, Md.; city shops in Denver, Colo.; quarry and stone crusher in Auburn, N. Y.; and paving plant in Fort Worth, Tex.

A classification of the amounts reported in the column headed "all other" under the heading "public service enterprises" is presented in Table XI:

TABLE XI.—PAYMENTS FOR OUTLAYS FOR PUBLIC SERVICE ENTERPRISES INCLUDED IN THE COLUMN HEADED "ALL OTHER," IN TABLE 8: 1908.

City number.	CITY.	Total.	Docks, wharves, and landings.	Subways for pipes and wires.	Public halls.	Rapid transit subways and tunnels.	Toll bridges.	Irrigation works.	Miscellaneous.
	Total	$30,987,339	$11,723,554	$210,994	$136,477	$7,446,262	$11,337,378	$4,790	$127,884
1	New York, N. Y.	28,029,419	11,191,305			5,501,523	11,336,591		
3	Philadelphia, Pa.	3,063							3,063
5	Boston, Mass.	1,944,739				1,944,739			
6	Baltimore, Md.	679,636	483,406	196,230					
14	New Orleans, La.	89,740							89,740
16	Newark, N. J.	10,091	10,091						
21	St. Paul, Minn.	14,854			14,854				
23	Rochester, N. Y.	29,226		1,288	27,871				67
26	Denver, Colo.	2,390						2,390	
30	Seattle, Wash.	14,195	1,600						12,595
37	Portland, Oreg.	23,916	1,497						22,419
40	Richmond, Va.	4,104			4,104				
56	New Bedford, Mass.	226	226						
63	Duluth, Minn.	5,409	5,409						
69	Peoria, Ill.	1,428	1,428						
74	Elizabeth, N. J.	18,977	18,977						
76	Salt Lake City, Utah	2,400						2,400	
78	Erie, Pa.	3,945		3,945					
80	Tacoma, Wash.	950	950						
93	Saginaw, Mich.	90,010	362		89,648				
116	Davenport, Iowa.	1,803	1,803						
147	Auburn, N. Y.	9,531		9,531					
153	Sacramento, Cal.	6,500	6,500						
157	La Crosse, Wis.	787					787		

The outlays shown in the above table in the column headed "miscellaneous" were for the following purposes: Philadelphia, Pa., institutional industries; New Orleans, La., public belt railroad; Rochester, N. Y., school lunch rooms; Seattle, Wash., asphalt plant; Portland, Oreg., dredges.

Where payments for interest on debts incurred for construction work are made before the completion of the work, they are classified as "outlays," if so charged on the city books. Table 8 includes interest payments charged to outlays for the following cities: Boston, Mass., $257,018; Detroit, Mich., $5,327; Newark, N. J. $5,850; and Troy, N. Y., $919.

TABLE 9.

Payments and receipts on account of debt.—Of the payments and receipts shown for the cities of Group I, certain amounts were on account of debt of the counties containing those cities. The amounts thus included are as follows: Chicago, Ill., payments, $2,374,828, and receipts. $2,434,556; Pittsburg, Pa., payments, $215,890, and receipts, $1,328,656; Cleveland, Ohio, payments, $182,525, and receipts, $893,473; Buffalo, N. Y., payments, $98,168, and receipts, $301,679; Cincinnati, Ohio, payments, $58,659, and receipts, $842; Milwaukee, Wis., payments, $18,909; and Newark, N. J., payments, $416,985, and receipts, $1,441,761.

Of the total payments for the redemption or cancellation of debt, $10,632,073 was paid by independent school districts, $5,567,742 being paid by cities of Group I, $2,170,756 by those of Group II, $1,143,445 by those of Group III, and $1,750,130 by those of Group IV. The receipts of independent school districts on account of debt obligations issued aggregated $14,135,042, of which $6,068,817 was reported by cities of Group I, $3,564,556 by those of Group II, $1,724,931 by those of Group III, and $2,776,738 by those of Group IV.

Investment transfer payments to the sinking, investment, and public trust funds of the several cities in payment of city debt obligations held by them amounted to $17,266,571, or 6 per cent of the total debt payments, as compared with a corresponding percentage of 13.3 for 1907. These funds purchased 6.7 per cent of the debt obligations issued by the several cities, the total of such purchases, $33,567,034, being shown in the table as investment transfer receipts. This percentage shows a decrease from that for 1907, which was 12.9.

The column headed "to public" includes payments by Massachusetts cities to the state on account of sinking funds for redeeming metropolitan sewer, park, and water loans, and grade-crossing loans. The corresponding column in the 1907 report included, also, the payments by these cities to the state on account of armory loans, which no longer constitute city debt, as the armories have been purchased by the state.

Of the 158 cities, 121 increased and 37 decreased their indebtedness during the fiscal year 1908. The amount received from the issue of debt obligations was

greater than the amount expended in their redemption and cancellation by $212,407,753, this amount representing the net increase of debt for the cities reported in 1908.

TABLE 10.

Receipts from general revenues.—General revenues are the amounts of wealth, unconditioned upon the performance of any specific service to the individual contributor, provided or obtained as the compulsory or voluntary contributions of private individuals, corporations, or other civil divisions, for defraying the general costs of government. The greater portion of these revenues are derived from taxes; the remainder are obtained from fines and forfeits, gifts, donations, grants, and subventions. In the report of 1908 the Bureau of the Census includes for certain cities of Group I receipts of the counties containing these cities, as follows: Chicago, Ill., $3,832,996; Pittsburg, Pa., $1,793,371; Cleveland, Ohio, $1,187,488; Buffalo, N. Y., $938,884; Detroit, Mich., $649,272; Cincinnati, Ohio, $1,759,026; Milwaukee, Wis., $791,331; and Newark, N. J., $1,098,400. In Table 10 the receipts from general revenues of the various cities are classified by the division of the government of the city receiving, by character and by source.

The greater portion (86 per cent) of the general revenue receipts of the cities included in this report was received by the city corporations, while 9.9 per cent was received by school districts, and 4.1 per cent by other divisions of the government. The local governments included in the last-named group are as follows: Chicago, Ill., park districts, sanitary district, and Cook County, for which receipts of $4,056,021, $2,422,684, and $3,832,995, respectively, were reported; Philadelphia, Pa., poor districts; Pittsburg, Pa., Allegheny County; Cleveland, Ohio, Cuyahoga County; Buffalo, N. Y., Erie County; Detroit, Mich., Wayne County; Cincinnati, Ohio, Hamilton County; Milwaukee, Wis., Milwaukee County; Newark, N. J., Essex County; Denver, Colo., Denver County; New Haven, Conn., Borough of Fair Haven East; Portland, Oreg., Port of Portland; Kansas City, Kans., park district; Oakland, Cal., sanitary districts; Peoria and Springfield, Ill., pleasure driveway and park districts; Tacoma, Wash., Metropolitan Park Board; and Portland, Me., Portland bridge district.

Classification by source.—The proportion of revenue derived from the different sources varies widely. In most cities the greater part of the annual revenue is derived from general property taxes. Receipts from business licenses constitute a much larger proportion of the total revenue of southern cities than of the northern. Table XII shows the per cent distribution of receipts from general revenues for the cities reported in five Northern states, three Southern states, and one Western state, as follows:

TABLE XII.—*Per cent distribution of receipts from general revenues in cities of specified states: 1908.*

STATE.	TAXES.			LICENSES AND PERMITS.			Fines and forfeits.	SUBVENTIONS, GRANTS, AND GIFTS.	
	General property.	Special property and business.	Poll.	Liquor licenses and taxes.	Other business licenses.	Dog licenses, general licenses, and permits.		From other civil divisions.	From private individuals.
Massachusetts	84.2	8.0	1.5	4.4	0.2	0.1	0.6	0.2	0.8
New York	85.6	3.7	.....	6.9	0.4	0.4	0.8	1.7	0.5
Pennsylvania	79.0	0.2	0.5	7.3	1.0	0.6	0.5	9.6	1.2
Ohio	81.7	(1)	.....	13.4	0.5	0.5	0.3	2.7	0.9
Iowa	87.2	.....	.....	7.2	0.8	0.3	2.0	2.5	(1)
Virginia	77.2	2.9	0.2	6.6	9.1	0.3	0.5	3.2	(1)
Georgia	77.7	1.3	0.5	.....	14.5	0.2	3.7	2.0	0.1
Alabama	53.1	.....	(1)	3.9	29.9	1.0	4.0	8.1	0.1
California	70.7	.....	.....	10.2	4.2	0.9	0.9	12.9	0.2

[1] Less than one-tenth of 1 per cent.

To illustrate the variation in the per cent distribution of receipts from these sources, as shown by the individual cities of the nine states for which statistics are given in Table XII, the highest and lowest percentages for the cities of those states are presented in Table XIII, as follows:

TABLE XIII.—VARIATION IN PER CENT DISTRIBUTION OF RECEIPTS FROM GENERAL REVENUES FOR THE CITIES OF SPECIFIED STATES: 1908.

STATE.	TAXES.						LICENSES AND PERMITS.						FINES AND FORFEITS.		SUBVENTIONS, GRANTS, AND GIFTS.			
	General property.		Special property and business.		Poll.		Liquor licenses and taxes.		Other business licenses.		Dog licenses, general licenses, and permits.				From other civil divisions.		From private individuals.	
	Highest.	Lowest.	Highest.	Lowest.	Highest.	Lowest.	Highest.	Lowest.	Highest.	Lowest.	Highest.	Lowest.	Highest.	Lowest.	Highest.	Lowest.	Highest.	Lowest.
Massachusetts	90.1	73.7	16.6	3.5	4.3	0.5	15.1	.....	0.4	0.1	0.4	(1)	0.7	0.2	0.6	(1)	9.6	.....
New York	87.1	75.3	6.3	1.4	.....	.....	14.9	6.2	0.9	0.2	0.5	0.3	0.9	(1)	5.7	1.5	1.3	.....
Pennsylvania	86.2	68.0	0.6	0.1	4.2	.....	18.2	2.2	5.0	0.5	2.6	0.1	2.7	0.1	11.9	6.2	2.0	.....
Ohio	84.4	77.2	(1)	.....	.....	.....	16.8	10.6	1.0	0.1	1.2	(1)	1.1	0.1	5.0	1.5	1.4	.....
Iowa	90.0	80.7	.....	.....	.....	.....	9.1	6.5	1.1	0.4	0.4	0.1	3.0	(1)	2.6	2.2	(1)	.....
Virginia	86.3	62.4	7.6	.....	0.2	0.2	9.8	4.6	16.6	4.4	0.4	0.2	0.8	0.1	3.4	3.0	0.1	.....
Georgia	84.4	74.8	1.9	.....	1.2	.....	.....	.....	19.5	11.9	0.3	0.2	4.5	1.0	4.0	.....	0.5	.....
Alabama	67.5	45.0	.....	.....	(1)	.....	7.8	.....	36.2	23.0	1.5	0.2	5.0	2.1	12.3	.....	0.2	.....
California	75.4	62.6	.....	.....	.....	.....	12.2	7.6	4.8	3.9	1.3	0.4	2.8	0.4	21.1	7.2	0.3	0.1

[1] Less than one-tenth of 1 per cent.

General property taxes.—Receipts from general property taxes are reported in the table under the two heads "original levies" and "penalties." Receipts from general and specific levies of general property taxes are not presented separately in this table, but the specific or special levies are shown in the discussion of Table 28. Under the head "penalties" are included receipts from so-called penalties and from interest in excess of the legal rate on deferred taxes.

Special property and business taxes.—Under this designation the Bureau of the Census includes all revenue receipts from taxes other than general property and poll taxes. Special property taxes are those for which the method of assessing the property or collecting the tax differs from the methods employed in the taxation of the property of the average individual. Business taxes are taxes upon business transactions, and not upon the property employed in the business; they include taxes on the gross earnings of public service corporations when the tax levies are fixed and imposed by general statute. Similar payments made in accordance with the terms of the franchise of the corporation (thus representing a contractual relation between the parties) are tabulated in Table 11 as receipts from public service privileges.

Of the 158 cities covered by this investigation, 97 reported receipts from special property and business taxes amounting to $12,686,929. Of this amount, the 12 cities of New York received $5,322,109, or 41.9 per cent, and the 20 cities of Massachusetts $3,533,712, or 2.8 per cent, the remaining 65 cities reporting only 30.2 per cent of the total.

A brief statement of the character of the tax receipts reported under this head is given below. The states are arranged alphabetically, and the cities in each state are referred to in the order of their size.

Connecticut.—In Connecticut cities special property and business taxes are represented by the receipts from the tax known as the "corporation and bank stock tax." This is a tax of 1 per cent levied on the market value of the stock of every bank, trust, insurance, investment, and bridge company whose stock is not exempt by law. The amount of taxes paid by the corporation on its real estate in Connecticut is deducted from the aggregate amount of the 1 per cent tax as computed, and the remainder is collected from the corporation by the state treasurer and is distributed among the various taxing districts according to the amount of stock held in each. The amounts received by the cities, for which reports were secured, are as follows: New Haven, $49,671; Hartford, $305,319; Bridgeport, $17,439; Waterbury, $9,854; New Britain, $9,310.

Delaware.—Wilmington levies a special property tax of $1 on each horse and each mule in the city, the amount received being $1,110.

District of Columbia.—In the city of Washington business taxes were collected to the amount of $618,035, as follows: From a 4 per cent tax on gross earnings of street railway companies, $166,167; of savings banks, $7,444; of telephone companies, $42,775; and of electric light companies, $50,470; from a 5 per cent tax on gross earnings of gas companies, $106,016; from a 2 per cent tax on gross earnings of building and loan associations, $17,184; from a 6 per cent tax on gross earnings of national banks, $91,482; and of trust companies, $74,037; and from a 1½ per cent tax on net premiums of life insurance companies, $62,460.

Georgia.—Business taxes on net premiums of insurance companies were received by Georgia cities as follows: Atlanta, $26,797, representing a rate of 1 per cent, except in the case of health insurance, the rate for which was one-fourth of 1 per cent; Augusta, $9,762, representing a rate of 1¼ per cent; Macon, $4,849, representing a rate of 1¼ per cent.

Illinois.—A 2 per cent tax on gross premium receipts of foreign insurance companies yielded $193,990 in Chicago, $8,012 in Peoria, $4,263 in East St. Louis, $1,729 in Springfield, $2,339 in Rockford, and $1,984 in Joliet.

Kansas.—The state collects a 2 per cent tax on the premium receipts of foreign insurance companies. Three per cent of the amount collected is retained by the state, the remainder being paid over to the cities in which collected. From this source Kansas City received $6,144; Topeka, $2,877; and Wichita, $2,780.

Maine.—Portland received through the state $53,559 as its share of the state excise tax upon the gross receipts of railroad, telegraph, and telephone companies. This is a graduated tax, ranging for railroads from one-half of 1 to 4 per cent and for telegraph and telephone companies from 1¼ to 4 per cent; of this tax the city receives an amount equal to 1 per cent of the assessed valuation of the stock of such corporations owned by its residents.

Maryland.—Baltimore received $566,749 from special property and business taxes. The state levies taxes at three-tenths of 1 per cent on the assessed valuation of securities and one-fourth of 1 per cent on savings bank deposits, distributing all of the former and three-fourths of the latter to the counties and the city of Baltimore in proportion to the valuation held therein. From the former source the city of Baltimore received $425,756; from the latter, $140,904. Prior to April 7, 1904, the laws authorized the collection of a state mortgage tax of 8 per cent annually on all interest covenanted to be paid on debts secured by mortgage. Of this tax, the collectors remitted one-fourth to the state and three-fourths to the counties and the city of Baltimore in proportion to the amount collected in each, the latter receiving in 1908 the sum of $89 as its share of receipts from back taxes of this character.

Massachusetts.—The taxes on the capital stock of national banks are levied upon a fair cash value of such stock after deducting therefrom the value of real estate owned by the bank; the taxes on the capital stock of street railway and other corporations are levied upon the market value of such stock after deducting therefrom the value of real estate and machinery locally taxed, and in the case of railroad, telegraph, and street railway companies, so much of the capital stock as is proportionate to the length of lines outside the state. Street railway companies also pay a special tax upon all dividends above 8 per cent on their capital stock. Table XIV shows for the several cities of Massachusetts the special property and business taxes received as city revenues in 1908. The taxes on the stock of national banks located in the state are apportioned among the cities according to the number of shares owned in each, the tax on shares held outside of the state falling to the state. The collection of the tax upon the whole issue of stock of a given bank is made by the city in which the bank is located; the city retains its share of such collection and pays the remainder to the state for distribution among the other Massachusetts cities in which stock in this bank is owned. In Table XIV the taxes on national bank stock are divided into two classes: (1) Those amounts collected and retained for its own use by the city in which the bank is located, and (2) those amounts received from the state as apportionments of taxes collected from banks located in other Massachusetts cities. The taxes on the capital stock of street railway and of other corporations located in the state are collected by the state and apportioned to the cities the street railway taxes on mileage basis, and taxes on other corporations according to the residence of the stockholder.

TABLE XIV.—*Specified classes of special property and business taxes in Massachusetts cities: 1908.*

City number.	CITY.	Total.	TAXES ON CAPITAL STOCK OF—				Taxes on ships in foreign trade.
			National banks.		Street railways.	Other corporations.	
			Located in city.	Located in other cities.			
	All cities.	$3,533,712	$369,906	$140,145	$616,592	$2,406,928	$141
5	Boston	1,688,648	183,607	19,283	349,770	1,135,988	.....
29	Worcester	226,668	5,889	4,540	20,246	195,993	.....
42	Fall River	100,128	27,002	2,502	6,005	64,619	.....
46	Cambridge	157,430	3,399	17,616	52,363	84,052	.....
49	Lowell	92,305	14,987	3,543	9,754	64,021	.....
55	Lynn	89,929	19,892	2,998	9,606	57,433	.....
56	New Bedford	122,327	27,024	3,595	14,356	77,334	18
58	Springfield	185,913	11,505	5,731	26,158	142,519	.....
61	Lawrence	38,689	7,618	867	3,949	26,255	.....
62	Somerville	81,310	1,233	4,012	40,400	35,665	.....
89	Holyoke	70,088	8,623	3,248	6,818	51,399	.....
90	Brockton	63,642	6,880	1,126	4,315	51,321	.....
121	Malden	107,919	2,079	13,744	21,517	70,579	.....
131	Chelsea	17,558	.....	1,174	6,741	9,643	.....
133	Newton	228,659	2,458	40,786	5,867	179,425	123
134	Salem	60,516	10,064	4,525	5,248	40,679	.....
135	Haverhill	50,404	14,514	3,356	6,089	26,445	.....
146	Fitchburg	58,419	6,253	2,059	5,910	44,197	.....
151	Everett	30,623	.....	2,473	17,065	11,085	.....
156	Taunton	62,537	16,879	2,967	4,415	38,276	.....

Minnesota.—Under a state law enacted in 1907, mortgages are taxed at the time of registry at the rate of one-half of 1 per cent on the amount of the loan secured. This tax is collected by the county treasurer, who apportions the amount received to the state, county, and city on the basis of the tax rate for each. From this source Minneapolis received $43,014 and St. Paul $19,066. Duluth received nothing from this source during 1908, as the county made no distribution of the mortgage taxes until 1909, pending a decision as to the constitutionality of the law. Minneapolis received from the state, for the benefit of the firemen's relief and pension fund, the 2 per cent tax on premium receipts of insurance companies in that city, amounting to $34,757. Duluth received $4,251 from vessel tonnage taxes collected by the state at 3 cents per net ton of registered tonnage, one-half of such receipts being turned over to the county for apportionment to its taxing districts.

Missouri.—St. Louis reported receipts from special property and business taxes, as follows:

Total		$1,143,077
Merchants' and manufacturers' taxes		1,095,818
For city corporation:		
Tax of 20 cents on each $100 of assessed valuation and one-tenth of 1 per cent on sales	$660,740	
For school district:		
Tax of 55 cents on each $100 of assessed valuation	435,078	
Tax on steamboat property, at one-tenth of 1 per cent:		
For city corporation		189
Foreign insurance tax:		
For city corporation		47,070

The special property taxes were levied on the assessed valuation of the largest amount of all goods, wares, merchandise, tools, machinery, etc., on hand or under control at any one time between the first Monday in March and the first Monday in June of each year. The business tax—which, though locally called a license, does not conform to the census definition of that term—was levied on the aggregate amount of sales during the preceding year. The state collects a tax of 2 per cent on the gross premium receipts of foreign insurance companies. This is distributed biennially to the counties of the state and the city of St. Louis on the basis of the school enumeration. The county clerks apportion a part of the amounts received to the cities situated within the respective counties, on the same basis, retaining for the county such part of the total receipts as corresponds to the proportion which the school population outside of the cities represents of that of the entire county. Kansas City received $44,904 from special property and business taxes, of which $18,413 was from the foreign insurance tax, and $26,491 from the railroad school tax. The railroad school tax is based upon railroad valuations, as determined by the state board of equalization, and is levied at the average rate for school purposes of all school districts within the county. St. Joseph received $22,125 from the foreign insurance tax, and $11,758 from the railroad tax for schools; and Joplin, $4,319 from the foreign insurance tax, and $5,431 from the railroad school tax.

Nebraska.—Omaha received $1,820, as revenue of the school district, from taxes at the local rate upon the amount of gross premium receipts of foreign fire insurance companies. Such premium receipts are classed as property by the statutes, section 10957.

New Hampshire.—Manchester received $140,792 as the city's share of special property and business taxes collected by the state. These receipts were from the following sources: Insurance tax, $3,612, derived from a 2 per cent tax on premium receipts of foreign fire, marine, fidelity, and casualty insurance companies, and a 1 per cent tax on premium receipts of other foreign insurance companies, on business done within the state; railroad tax, $57,867, at the average rate of levy on property throughout the state, of which one-fourth is distributed to the cities and towns in which the railroads are located in proportion to the railroad capital expended in each city or town on buildings and roads, and the remainder to the various cities and towns in proportion to the amount of railroad stock held therein, except that the proportion represented by stock held outside the state is reserved for the state; and tax on savings banks, trust companies, and building and loan associations, $79,313, being a tax of three-fourths of 1 per cent on the net amount of deposits in banks and trust companies and of paid-in capital stock of building and loan associations, after the deduction of the value of real estate and loans secured by mortgage at not to exceed 5 per cent interest.

New Jersey.—In addition to the state tax on the assessed valuation of the property of railroad and canal companies, the state collects from such companies and pays to minor taxing districts a tax at the local rate (when the local rate is not reported to the state board of assessors, at a rate not exceeding 1 per cent) upon real property, other than the main stem, in the several taxing districts through which the lines pass. From this special property tax five cities received $155,507; the amounts apportioned to other cities were not received during the fiscal year 1908. There is also a state tax of 2 per cent on the gross premium receipts of foreign fire insurance companies for the benefit of the firemen's pension and relief funds of the state; the cities receive one-half of this tax directly from the local agents of such companies for the benefit of the paid fire department pension funds. Table XV shows for the several cities the amounts received from these two kinds of taxes.

TABLE XV.—*Specified classes of special property and business taxes in New Jersey cities: 1908.*

City number.	CITY.	Total.	Railroad and canal taxes.	Taxes on foreign fire insurance companies.
	All cities	$191,509	$155,507	$36,002
16	Newark	13,650	.....	13,650
18	Jersey City	8,507	.....	8,507
38	Paterson	112,511	108,875	3,636
50	Trenton	10,883	8,205	2,678
52	Camden	30,875	26,425	4,450
68	Hoboken	11,853	10,471	1,382
74	Elizabeth	1,699	.....	1,699
110	Passaic	1,531	1,531	.....

New York.—Table XVI shows for the cities of New York the revenue derived in 1908 from special property and business taxes, which consist of a 1 per cent tax on the valuation of bank stock, a 2 per cent tax on the premium receipts of foreign insurance companies, and half of the tax on mortgages collected by the county clerk when the mortgages are recorded, at the rate of one-half of 1 per cent on the amount of the loan secured. After deducting the cost of collecting the mortgage tax, half of the remainder is paid to the taxing district in which the mortgaged property is situated and the other half to the state.

TABLE XVI.—*Specified classes of special property and business taxes in New York cities: 1908.*

City number.	CITY.	Total.	Taxes on bank stock.	Taxes on fire insurance companies.	Mortgage taxes.
	All cities	$5,322,109	$3,483,847	$387,814	$1,450,448
1	New York	4,772,104	3,129,204	311,428	1,331,472
9	Buffalo	152,705	91,677	27,770	33,258
23	Rochester	87,952	51,587	12,857	23,508
35	Syracuse	53,518	40,497	7,815	5,206
47	Albany	76,707	64,831	6,005	5,871
59	Troy	37,242	27,485	5,486	4,271
66	Yonkers	18,633	2,393	2,312	13,928
67	Schenectady	21,246	5,262	3,486	12,498
70	Utica	66,002	52,351	4,164	9,487
106	Binghamton	16,456	11,606	2,545	2,305
139	Elmira	7,949	620	2,517	4,812
147	Auburn	11,594	6,333	1,429	3,832

Ohio.—The statutes provide for a tax of 5 per cent on collateral inheritances in excess of $200, to be collected by county treasurers, 75 per cent of which is to be paid over to the state, the remaining 25 per cent to be retained as county revenue. From this source Cleveland received $1,448, and Cincinnati $2,048. These items are shown as municipal receipts because of the inclusion of parts of the transactions of Cuyahoga and Hamilton counties, respectively.

Pennsylvania.—The state insurance commissioner collects from foreign fire insurance companies a tax of 2 per cent on gross premium receipts. One-half of this amount is distributed among the cities in which it is collected, for the benefit of local firemen. The amounts shown in the table for Pennsylvania cities were from this source.

Rhode Island.—Providence received $96, Pawtucket $6, and Woonsocket $4 from an auctioneers' tax of one-eightieth of 1 per cent on the amount of sales. This tax, which is termed in the statutes "auctioneers' duty," consists of one-tenth of 1 per cent of the amount of sales; auctioneers are required to pay one-eighth of this to the city and the remainder to the state.

South Carolina.—Charleston received $29,575 from a tax, at the municipal rate, on the gross earnings of insurance companies; of this amount, $27,209 was for the city corporation, at the rate of $28.75 per $1,000, and $2,366 for the school district, at the rate of $2.50 per $1,000.

Virginia.—Norfolk received $83,802 from special property and business taxes. Of this amount, $14,474 was derived from a tax of $1.40 per $100 of income in excess of $600; $27,999 from a tax of 80 cents per $100 valuation of intangible personal property; and $41,329 from a tax of 80 cents per $100 on the valuation of bank stock, assessed against the shareholders.

West Virginia.—Wheeling received $3,548 from a tax of one-half of 1 per cent on the gross amount of premiums received by foreign insurance companies. This tax is collected under authority of an act of the state legislature empowering the city of Wheeling to levy such a tax, and an ordinance of the city council providing therefor and fixing the rate. In addition to this tax, which is paid to the city by local agents, foreign insurance companies pay to the state a tax of 2 per cent on gross premium receipts.

Wisconsin.—Milwaukee received $48,311 from special property and business taxes, of which $10,205 represented inheritance taxes received by Milwaukee County, while $38,106 was from a tax on fire insurance companies. County treasurers collect the inheritance tax, which is both direct and collateral, and which ranges in rate from 1 per cent to 15 per cent, depending upon the degree of consanguinity; exemptions range from $100 to $10,000. This is a state tax, but the counties retain 5 per cent of the collections up to $50,000, 3 per cent on the next $50,000, and 2 per cent on all additional sums. The cities of Wisconsin levy a 2 per cent tax on premium receipts of fire insurance companies. This tax is paid to the city treasurers by local agents, and is for the benefit of the fire departments. From this source Superior received $6,728; Racine, $4,192; Oshkosh, $4,110; and La Crosse, $2,875.

Poll taxes.—In the cities of some states poll taxes are collected at a fixed amount per capita, as $1 or $2; while in others the occupation of the individual is given a specified valuation, on which a tax is collected at the same rate as taxes on general property. All receipts from per capita taxes, whether uniform or graded, are included in the column headed "poll taxes." Poll taxes amounting to $1,268,904 were reported for 1908 by 71 of the 158 cities. Of this amount, the 20 cities of Massachusetts received $669,479, or 52.8 per cent; 10 cities in Pennsylvania, $232,590, or 18.3 per cent; and 10 cities in New Jersey, $76,080, or 6 per cent.

Liquor licenses and taxes.—Under the head of "liquor licenses and taxes" are included all the revenue receipts of cities from the liquor traffic. Where no such receipts are reported, either none are collected, the cities being under general or local prohibition, or the revenue belongs to the state or some other civil division. The very small amounts shown under this head for certain cities indicate that in such cities the only liquor licenses issued are those permitting druggists to sell liquors and alcohol for medicinal and mechanical purposes only. The number of licensed places and the license rates for the several cities are shown in Table 40.

Other business licenses.—Under this head are reported all receipts from business licenses other than those derived from the liquor traffic. Receipts of this class include license fees collected from street railway, telegraph, telephone, and other corporations, the amounts of which are shown by cities in Table 37.

General licenses.—Receipts from "general licenses" were reported for 88 of the 158 cities. For some cities similar receipts are doubtless included in the column headed "other business licenses;" while in others it is probable that such receipts are retained as fees by the official making the collection. The total amount of general license receipts reported was $1,055,184, of which $817,263, or 77.5 per cent, was for vehicle licenses, reported for 17 cities. The remainder consisted of $103,012 for marriage licenses, reported by 44 cities; $30,164 for automobiles and motorcycles, reported by 24 cities; $9,262 for bicycles, reported by 6 cities; $2,425 for hunters, reported by 6 cities; $485 for boats, reported by 1 city; $402 for carrying deadly weapons, reported by 3 cities; $170 for stables, reported by 1 city; $5 for keeping chickens, reported by 1 city; and $91,996 for unreported purposes, reported by 9 cities.

Permits.—The permits, the receipts for which are given in Table 10, do not include permits issued by public service enterprises; receipts of the latter class are reported in Table 14. Of the 158 cities, 110 reported receipts amounting to $1,365,147 from permits other than those issued by public service enterprises. The purposes for which these permits are granted, so far as reported, were as follows:

Cuts in streets, $523,049, reported by 23 cities; building, $239,289, reported by 46 cities; sewer connections, $159,928, reported by 21 cities; gas, water, and sewer connections, $18,593, reported by 5 cities; plumbing, $16,719, reported by 11 cities; electrical, $16,388, reported by 5 cities; use of sidewalks, $11,416, reported by 7 cities; plumbers, building, electrical, and street opening, $10,859, reported by 2 cities; poles for electric wires, $9,047, reported by 4 cities; fireworks and combustibles, $6,799, reported by 3 cities; board of health, $5,513, reported by 1 city; cesspools and vaults, $5,264, reported by 8 cities; house moving, $2,065, reported by 11 cities; burial and disinterment, $1,195, reported by 4 cities; carrying pistols, $1,043, reported by 2 cities; removing dead animals, $957, reported by 1 city; curbing, $493, reported by 1 city; electric signs, $367, reported by 1 city; laundries, $275, reported by 2 cities; handbill distribution, $36, reported by 1 city; parades, $29, reported by 1 city; keeping cows, $21, reported by 1 city; stables, $10, reported by 1 city; venders, $2, reported by 1 city; and for unreported purposes, $335,790, reported by 43 cities. Besides these items, San Juan, P. R., reported $3,144 received from permits for unreported purposes.

Fines and forfeits.—Receipts from fines and forfeits were reported by all of the 158 cities included in this report except Woonsocket, R. I., and Joliet, Ill.; in the latter city the fines are retained by the police magistrate as his fees of office, and no report of their amount could be obtained. Besides fines imposed by courts and forfeits of deposits for appearance in court, which in most cities constitute the greater part of this class of receipts, there are included under this head fines imposed on policemen and firemen for violation of rules or neglect of duty, and also forfeits of bonds and deposits guaranteeing the fulfillment of contracts, the good faith of bids, and the performance of certain acts.

Forfeits of bonds and deposits for the fulfillment of contracts, the good faith of bids, and the performance of specified acts were reported by 31 cities, and aggregated $46,500. Classified according to the purpose of the bonds or deposits, these forfeits were as follows:

Contractors' deposits and bonds:	
Chicago, Ill.	$714
St. Louis, Mo.	315
Cleveland, Ohio	428
New Orleans, La.	100
Washington, D. C.	25
Minneapolis, Minn.	26,029
Kansas City, Mo.	200
Syracuse, N. Y.	751
Atlanta, Ga.	1,020
Erie, Pa.	400
Tacoma, Wash.	1,000
Fort Wayne, Ind.	348
Wichita, Kans.	25
Galveston, Tex.	2,000
Deposits made with bids:	
New York, N. Y.	300
Chicago, Ill.	2,007
Detroit, Mich.	1,300
Tacoma, Wash.	125
Fort Wayne, Ind.	250
Joplin, Mo.	100
Deposits from school children:	
Worcester, Mass.	$443
Haverhill, Mass.	24
Forfeiture for furnishing inferior gas:	
Springfield, Mass.	100
Brockton, Mass.	100
Unclassified:	
Chicago, Ill.	4,857
Boston, Mass.	850
Buffalo, N. Y.	22
Cincinnati, Ohio	827
Indianapolis, Ind.	110
Grand Rapids, Mich.	6
Troy, N. Y.	330
Utica, N. Y.	129
Salt Lake City, Utah	100
Portland, Me.	700
Dallas, Tex.	465

Subventions, grants, and gifts.—The total amount of subventions and grants received from other civil divisions was $28,628,317, of which $19,408,529, or 67.8 per cent, was for education. In comparing the amounts shown in the column headed "for education," it is essential that the character of the municipal organizations in the several cities be taken into account. For example, Los Angeles, Cal., received 52.7 per cent more for this purpose than San Francisco, though the latter city is much larger than the former. The figures for Los Angeles included $508,243, received from the state, and $521,299, received from the county, while all of the receipts shown under this head for San Francisco, $674,194, were received from the state—an amount corresponding to the receipts from the county in the case of Los Angeles being received in San Francisco as original taxes, because in the latter city the city and county governments are combined.

Of the 158 cities reported, there were only 8 which did not receive grants for education. Of the grant of $6,226,219 made by the United States Government to the District of Columbia, and reported for the city of Washington in the column headed "for other purposes," $1,418,869 was, however, used for school purposes. In the cities of Savannah, Augusta, and Macon, Ga., Mobile, Ala., and Jacksonville, Fla., the schools are under county government, and no exact segregation of transactions for schools could be secured. In Boston and Chelsea, Mass., the dog tax, from which subventions for education are derived in Massachusetts, is retained directly by the cities instead of being paid over to the county as in the case of other cities.

Of the 158 cities covered by this report, 104 reported gifts received from individuals and corporations to be applied to expenses, aggregating $1,646,854. These consisted of (*a*) assessments, percentages of salaries, dues, etc., for police pension funds, $567,001, reported by 43 cities; for firemen's relief funds, $22,073, reported by 47 cities; for teachers' retirement funds, $559,066, reported by 16 cities; for library funds, $992, reported by 1 city; for museum membership fees, $31,659, reported by 1 city; and for other purposes, $13,240, reported by 2 cities; and (*b*) donations, awards, and bequests for police pension funds, $33,587, reported by 25 cities; for firemen's relief funds, $46,874, reported by 39 cities; for hospitals, $8,700, reported by 2 cities; for teachers' retirement funds, $7,115, reported by 5 cities; for schools, $11,936, reported by 23 cities; for libraries and museums, $86,293, reported by 28 cities; for rewards and prizes, $114, reported by 2 cities; for parks, $29,746, reported by 14 cities; and for miscellaneous and unreported purposes, $28,458, reported by 25 cities. Gifts from individuals and corporations to be applied to outlays were reported by 38 cities and amounted to $1,270,614. They were received for the following purposes: Hospitals, $17,002, reported by 2 cities; schools, $285,691, reported by 6 cities; libraries, $530,606, reported by 18 cities; parks,

$346,074, reported by 14 cities; auditorium, $63,060, reported by 1 city; playgrounds, $7,000, reported by 1 city; cemeteries, $10,675, reported by 2 cities; and for miscellaneous and unreported purposes, $10,506, reported by 11 cities.

TABLE 11.

Receipts from special assessments.—Under this designation the Bureau of the Census includes receipts from compulsory contributions levied, under the taxing or police power of a municipality, to defray the cost of specific public improvements or public services undertaken primarily in the public interest. Special assessments differ from taxes in being apportioned according to the assumed benefit accruing to the individual for whom the service is performed, or according to the assumed increase in the value of the property affected by the improvement. It is probable that for some cities the amounts reported under the head of "penalties and collectors' fees" include interest on deferred payments of special assessments, which should have been reported as receipts from interest. Wherever the separation was possible, the interest on deferred payments has been included with the other interest receipts in Table 15.

Included in the special assessments shown in Table 11 for certain cities of Group I are certain receipts of the counties containing these cities, as follows: Cleveland, Ohio, $65,860 from special assessments for paved roads; Detroit, Mich., $18,310 from special assessments for county draining ditches; and Newark, N. J., $21,885 from special assessments for street improvements.

Of the total amount received from special assessments, 97.5 per cent was for outlays and 2.5 per cent for expenses, the corresponding percentages for 1907 being 97.2 and 2.8. Among such receipts for expenses are possibly included some items derived from "charges" for specific services locally included with special assessments.

The following statement shows the receipts from special assessments for meeting expenses, and the number of cities and the purpose for which the assessment was levied:

PURPOSE OF ASSESSMENT.	Number of cities reporting.	Amount.	PURPOSE OF ASSESSMENT.	Number of cities reporting.	Amount.
Total		$1,290,816	Snow removal	2	$13,226
			Street lighting	2	63,827
Health purposes	1	4,113	Street sprinkling	32	779,637
Street cleaning	5	110,218	Street sprinkling and cleaning	3	127,852
Garbage and refuse collection	1	77,569	Moth extermination	14	43,701
Grass and weed cutting	2	3,136	Trimming trees	1	451
Cleaning vault	1	207	Unreported purposes	5	37,429
Street repairs	2	1,207			
Repairing sidewalks and curbing	7	28,243			

Receipts from special assessments for outlays were principally for the following purposes: Street opening, street widening, paving, repaving, sewers, sidewalks, curbing, grading, parks, parkways, macadamizing, and extension of water mains.

Receipts from public service privileges.—Under this designation the Bureau of the Census includes all receipts, other than those from taxes, licenses, and charges for services, which are collected from individuals or corporations enjoying the special privilege of using the streets and alleys of a city for providing some public service, such as that furnished by a street railway, subway, electric light, gas, telegraph, or telephone company. The amounts reported under this head are in the nature of receipts from rentals of public property. Receipts from such corporations for services rendered by the city are included in the various columns of Table 12 as receipts from charges. Those receipts from the same corporations which are in the nature of taxes, as defined by the Census Bureau, are included in Table 10 as "general property taxes," as "special property and business taxes," or as "other business licenses," according to the method by which they were levied and collected. With the exception of receipts from steam railroads, a detailed exhibit of public service privilege receipts is shown, in connection with other classes of receipts from public service corporations, in Table 37.

Receipts from minor privileges.—Under this head are included those receipts of cities which are collected for such privileges as placing lunch stands or other property on the sidewalks; vending produce from streets and sidewalk spaces; maintaining private sewers, drains, or vaults under the streets or walks; maintaining railroad sidings and switches in streets; and extending awnings, bay and show windows, signs, and other structures and conveniences beyond the building line. The following is a statement of the minor privilege receipts:

Alabama.—Birmingham received $863 from rents of sidewalks and street encroachments.

California.—San Francisco received $100 for special track privileges in Golden Gate Park. Los Angeles received $650 from sale of franchises to oil companies for pipes in streets and $12 for license to drain water into river.

Colorado.—Denver received $50 for side tracks in streets and $17 for billboards.

Connecticut.—New Haven received $106 for sidewalk privileges. Waterbury received $120 for space on highway.

District of Columbia.—Washington received $370 for pipes in streets.

Georgia.—Macon received $1,148 for encroachments on sidewalks.

Illinois.—Chicago received $79,613, as follows: For streets and alleys, vacated by city, $31,561; for use of space under sidewalks, $20,106; for pipes, bridges, and conduits, $10,241; for switches in streets, $3,680; for merchandise stands, $10,666; for public scales in streets, $725; for other use of streets, $1,873; for bay windows, $761.

Indiana.—Indianapolis received $6,590 for use of space on sidewalks. Evansville received $40 for a switch in the streets.

Iowa.—Des Moines received $150 for space on sidewalks. Dubuque received $428 for the use of space on sidewalks and $168 for curb space.

Kentucky.—Louisville received $250 for street space for waste boxes and $245 for pipes in streets.

Louisiana.—New Orleans received $3,005 for privileges not reported.

Maryland.—Baltimore received $34,326, as follows: For drains, $25,209; for area ways, $1,612; for windows, bay and show, $1,603; for tracks in streets, $187; for closets, $1,506; for superstructures, $396; for use of sidewalks, $972; for awnings, $848; for vaults, $606; for electric franchise, $250; for news association franchise, $156l for signs, $507; for conduits, $10; for electric lamps, lights, etc., $28; for 22 other classes of minor privileges, $436.

Massachusetts.—Boston received $20,131 for the privilege to store and sell produce on sidewalk spaces. Fall River received $50 for the privilege of taking oysters in city waters.

Minnesota.—Minneapolis received $168 for the privilege of maintaining heating pipes under the street, the basis of compensation being 4 per cent of the amount received for heat by the heating plant, and St. Paul received $1,465 for the same purpose, the basis of compensation being 5 per cent.

Missouri.—St. Louis received $550 as annual payments for pipe lines to conduct oil and water for distribution, and $5,483 as a 5 per cent tax on the gross earnings of refrigerating and cold storage and pneumatic-tube companies for the privilege of laying pipes or conduits in streets. St. Joseph received $50 for the privilege given to a rendering plant to collect dead animals in the streets.

Nebraska.—Omaha received $108 for advertisements on waste-paper boxes. Lincoln received $50 for the privilege of maintaining heating pipes under streets and $90 for temporary use of pavements.

New Jersey.—Jersey City received $2,000 from rental of street for a lumber yard, $1,564 from steam railroads for use of streets, and $674 for erection of signs. Camden received $300 from a railroad company for right of way over city property and $19 for space over sidewalks for erection of awnings.

New York.—New York City received $290,341, as follows: For vaults and tunnels, $243,969; for bay windows, $27,041; for ornamental projections, $1,986; for temporary sheds, $2,125; for drinking fountains, $300; for bridges over street, $14,920. Buffalo received $485 for the privilege of connecting sewers belonging to private individuals and other civil divisions with the city sewers, and $320 for permission to construct and maintain buildings on the sea wall and Ohio basin strips. Rochester received $80 for the privilege of erecting signs over sidewalks. Albany received $2 for the privilege of constructing a conduit. Yonkers received $617 for use of streets for storage of building materials.

Ohio.—Cleveland received $3,690 from market gardeners for curb privileges and $611 for advertisements on waste-paper boxes. Toledo received $1,000 from steam railroad companies for the privilege of crossing the streets. Columbus received $726 from curb market rents. Dayton received $9,061 for rent of sidewalk spaces for market purposes. Akron received $461 from curb rentals for market purposes.

Oregon.—Portland received $15 for permits to erect signs on sidewalks.

Pennsylvania.—Philadelphia received $509 from permits to construct vaults under sidewalks and $1,221 for so-called licenses for awnings. Pittsburg received $17,201 for switches, sidings, and scales, and $369 for streets vacated by city. Wilkes-Barre received $1,018 from gardeners and hucksters for curb stand privileges, and $48 for spaces in streets. Johnstown received $324 and York $492 for street spaces on market days.

Rhode Island.—Providence received $2,788 for privileges to erect buildings on piles in the river. Pawtucket received $1 for the privilege of stringing wires in the streets.

Texas.—San Antonio received $1,000 for use of streets. Houston received $580 for privileges not reported. Dallas received $868 for the use of streets for switches and $117 for the use of streets for scales. Fort Worth received $425 for the privilege of placing scales in the streets.

Tennessee.—Knoxville received $363 for street sprinkling privilege. Chattanooga received $225 for various uses of streets.

Virginia.—Richmond received $4,020 for spaces on sidewalks and street encroachment. Norfolk received $2,448 from curb rentals.

Porto Rico.—San Juan received $1,638 for privilege of placing chairs on public squares and for the use thereof.

TABLE 12.

Receipts from departmental services.—With the exception of special assessments, all receipts for services or commodities furnished by departments and offices other than municipal service enterprises and public service enterprises are tabulated in Table 12. In the report for 1908 are included for certain cities of Group I receipts of the counties containing these cities as follows: Chicago, Ill., $1,354,692; Pittsburg, Pa., $361,554; Cleveland, Ohio, $234,537; Buffalo, N. Y., $77,494; Detroit, Mich., $131,840; Cincinnati, Ohio, $216,072; Milwaukee, Wis., $59,630; and Newark, N. J., $147,150.

Fees and charges are contributions of wealth which are exacted from persons, natural or corporate, to defray a part or all of the expenses involved in some special service rendered by the government.

The greater portion of the receipts classified by the Bureau of the Census as *fees* is for services which can be performed only by governments. Such services are mainly clerical in character, and the amounts charged therefor, which are often only nominal, are usually fixed by a statute or ordinance establishing a scale of fees.

The amounts classified as *charges* generally represent reimbursements for services which are similar in character to those rendered by one individual to another in private life, and as a rule are other than clerical in nature. With few exceptions, the amounts to be charged are definitely established only upon completion of the work or service. Among the special services of cities paid for by charges are the making of connections with sewer and water pipes and the removal of snow from sidewalks.

Under *rents* are reported all receipts of cities corresponding to those commonly so designated in private business, and under *sales* are tabulated receipts from the sale of discarded equipment and materials.

Included in the receipts from charges and sales are certain receipts in reimbursement for outlays. The table following shows the departments reporting such receipts, together with the number of cities.

TABLE XVII.—*Departmental receipts from charges and sales for meeting outlays: 1908.*

DEPARTMENT RECEIVING.	Number of cities reporting.	Amount.
Total		$3,066,414
Law offices	1	3,741
Miscellaneous executive offices	4	5,106
Municipal buildings	3	2,424
Police department	3	8,436
Fire department	3	6,079
Other protection of life and property	4	19,496
Health department	2	222
Sewers	26	219,947
Refuse disposal	4	104,432
General street services	45	994,476
Sidewalks	9	58,716
Bridges other than toll	7	35,365
Abolition of grade crossings	14	1,570,792
Miscellaneous highways	3	32,580
Prisons and reformatories	1	1,150
Schools	3	1,422
Parks, gardens, etc	6	1,880
Miscellaneous services	2	150

Of the amount included in the column headed "all other" under the division "protection of life and property," $1,211,578, or 93.5 per cent, was from fees of public administrators, registrars, and recorders in cities exercising combined city and county functions, or situated in states in which the functions exercised by these officials are regarded as municipal rather than as county functions, and in those cities of Group I for which county receipts are included. The distribution was as follows:

CITY.	Amount.	CITY.	Amount.
New York, N. Y.	$323,982	Detroit, Mich.	$18,006
Chicago, Ill.	211,027	Cincinnati, Ohio	22,627
Philadelphia, Pa.	192,314	Milwaukee, Wis.	20,827
St. Louis, Mo.	66,079	New Orleans, La.	53,723
Boston, Mass.	35,891	Washington, D. C.	39,733
Pittsburg, Pa.	46,650	Newark, N. J.	32,651
Cleveland, Ohio	36,066	Providence, R. I.	9,772
San Francisco, Cal.	102,230		

The remaining amount under this head, $83,793, was from the following sources: Fees (other than those described in the preceding paragraph) $1,768, reported by 1 city; charges, $55,966, reported by 27 cities; rents, $6,294, reported by 8 cities; and sales, $19,765, reported by 16 cities.

Of the total amount shown in the column headed "all other" under "highways," $1,579,712, or 94.3 per cent, represents departmental receipts for the abolition of grade crossings by the following cities:

CITY.	Amount.	CITY.	Amount.
Philadelphia, Pa.	$253,637	Atlanta, Ga.	$5,592
Boston, Mass.	78,833	New Bedford, Mass.	49,731
Cleveland, Ohio	664,079	Springfield, Mass.	8
Buffalo, N. Y.	309,302	East St. Louis, Ill.	28,525
Washington, D. C.	69,903	Allentown, Pa.	38,200
Newark, N. J.	18,975	Newton, Mass.	13,207
Indianapolis, Ind.	18,244	Haverhill, Mass.	18,437
Louisville, Ky.	5,333	Everett, Mass.	7,706

The remainder of the amount reported under this head included receipts for street lighting, amounting to $52,541, reported by 34 cities; receipts from charges for country roads and bridges, amounting to $31,423, reported by 3 cities; receipts from miscellaneous sources, amounting to $439, reported by 7 cities; and receipts from the following sources, reported by 1 city each: Drains, $4,974; resurfacing roads, $3,426; rent of river bank, $1,529; bridge repairs, $774; and harbor master, $520.

Of the total amount reported in the column headed "VIII., Miscellaneous," $372,600, or 81.7 per cent, was received by 41 cities from rents of city properties which had been acquired incidentally to the city's business, and were neither in charge of departments nor held for the definite object of producing an income. Of the remainder reported in this column, $59,932 was received by 22 cities as charges for various services, and $23,470 was reported as received by 16 cities for sales of materials not belonging to departments.

TABLE 13.

Receipts by municipal service enterprises.—In census reports prior to that for 1907 any receipts by municipal service enterprises were included with departmental receipts. But, as stated in the text for Table 5, the Census Bureau wishes to emphasize the need for more data on the cost of operating such enterprises, and additional tables on this subject have therefore been presented in the reports for 1907 and 1908.

The allowances for depreciation are made more to call attention to this factor in accounting than to attempt an accurate calculation of operating costs. Whenever city officials furnished figures for depreciation or for interest on the value of the plant, such figures have been presented in the table; in all other cases depreciation has been computed at 7 per cent of the reported value of the system, and the interest on the value of the system has been computed at the average rate of interest on funded debt reported by the respective cities. The cities in which the officials furnished estimates for both depreciation and interest were: Pittsburg (for the asphalt repair plant), Indianapolis, Omaha, Grand Rapids, and Lincoln. A few other cities, as Nashville, include the interest on outstanding bonds among the expenses of their municipal service enterprises.

TABLE 14.

Receipts from revenues of public service enterprises.—The report for 1908 includes, for two cities of Group I, receipts of public service enterprises of counties, as follows: Pittsburg, Pa., $41,026, and Milwaukee, Wis., $46,405.

The statistics of public service enterprises are defective in consequence of the following facts: First, in most cities the method of accounting is faulty in that it does not give credit to enterprises for materials furnished or services rendered by them to the various departments and to other public utility enterprises of the city government; second, in those cities crediting their enterprises for materials or services so furnished, there is no uniform method of determining the amounts to be credited. These defects are evident when a thorough study of the finances of any public service

enterprise is undertaken. The only remedy for these defects is the adoption, by officials in charge of municipal accounting, of a uniform system of giving credit to enterprises for utilities furnished by them to the departments and to other public service enterprises of the city government. Those cities which in 1908 gave credit to their enterprises for such utilities are indicated in Table 14 by entries in the column for "service transfers."

Service transfers formed 1.9 per cent of all receipts of public service enterprises reported in Table 14 for 1908, as compared with 1.6 per cent as shown in the corresponding table for 1907. In some cities service transfer receipts formed a large percentage of the total reported. In Bay City, Mich., they formed 22.6 per cent; in Woonsocket, R. I., 21.7 per cent; in Tacoma, Wash., 18.2 per cent; in Pueblo, Colo., 17.1 per cent; and in Yonkers, N. Y., 16.9 per cent. In eight other cities more than 10 per cent of the total revenues of public service enterprises represented service transfers.

In the classification of revenues of public service enterprises by source, the receipts from fees, charges, rents, and sales are the same in character as the departmental receipts shown under the same heads in Table 12. Under *rates* are reported the receipts derived from the furnishing of public utilities, such as water, gas, and electricity. Under *tolls* are reported receipts from ferry and bridge tolls. Under *manufactures* are reported the receipts from the sale of articles manufactured by industries maintained in penal and charitable institutions, and receipts from the sale of like products of other industries. Under *permits* are reported amounts received from the issue of permits by public service enterprises; in most instances, such permits are issued by the water-supply enterprises for the privilege of making connections with the main pipes.

Of all the public service enterprises, the water-supply systems are the most important. The total payments for expenses and receipts from revenues of these systems in the 147 cities reported for the years 1902 to 1908 were as follows:

YEAR.	Payments for expenses.	Receipts from revenues.
1908	$23,395,699	$54,422,470
1907	20,827,844	52,712,870
1906	19,707,584	50,406,039
1905	18,677,311	47,396,604
1904	19,357,447	44,974,037
1903	17,448,701	42,996,187
1902	14,850,566	41,210,322

From 1902 to 1908 the payments for expenses of water-supply systems increased $8,545,133, or 57.5 per cent, while the receipts from revenues increased $13,212,148, or 32.1 per cent. The payments for expenses amounted to 36 per cent of the receipts from revenues in 1902 and 43 per cent in 1908.

The receipts of the different classes of enterprises included in Table 14 under the head "all other enterprises" are shown in Table XVIII.

TABLE XVIII.—RECEIPTS FROM REVENUES OF SPECIFIED PUBLIC SERVICE ENTERPRISES INCLUDED UNDER THE HEAD "ALL OTHER ENTERPRISES," IN TABLE 14: 1908.

City number.	CITY.	Total.	Public halls.	Subways for pipes and wires.	Toll bridges.	Irrigation works.	School lunch rooms.	Rapid transit.	Ferries.	Miscellaneous.
	Aggregate	$4,905,758	$44,597	$149,290	$708,181	$5,362	$53,087	$2,477,864	$1,229,097	$238,280
1	New York, N. Y.	3,831,354			692,192			2,014,354	1,124,808	
2	Chicago, Ill.	1,279		1,279						
3	Philadelphia, Pa.	9,930		9,930						
4	St. Louis, Mo.	39,137					39,137			
5	Boston, Mass.	567,799						463,510	104,289	
6	Baltimore, Md.	123,832		123,832						
9	Buffalo, N. Y.	9,599	9,599							
12	Cincinnati, Ohio	16,653								16,653
14	New Orleans, La.	67,138								67,138
19	Indianapolis, Ind.	5,533	5,533							
21	St. Paul, Minn.	19,255	19,255							
23	Rochester, N. Y.	15,700	1,750				13,950			
26	Denver, Colo.	2,576				2,576				
37	Portland, Oreg.	77,081								77,081
40	Richmond, Va.	417								417
69	Peoria, Ill.	2,265	2,265							
70	Utica, N. Y.	2,009		2,009						
73	San Antonio, Tex.	1,706				594				1,112
76	Salt Lake City, Utah	2,192				2,192				
78	Erie, Pa.	4,105		4,105						
82	Portland, Me.	21,484								21,484
91	Covington, Ky.	4,395			4,395					
108	Augusta, Ga.	54,321								54,321
126	Newcastle, Pa.	752		752						
128	Canton, Ohio	5,962	5,962							
140	New Britain, Conn.	3,287		3,287						
144	Chattanooga, Tenn.	233	233							
145	Racine, Wis.	74								74
147	Auburn, N. Y.	4,096		4,096						
155	Newport, Ky.	4,395			4,395					
157	La Crosse, Wis.	7,199			7,199					
	San Juan, P. R.	2,658	2,110							548

The receipts from revenue of the toll bridges in New York comprised $70,063 from charges for work performed by the bridge employees; $85,688 from rent of piers and abutments; $463,548 from tolls; and $72,893 from sales of materials. The tolls were collected as follows: Brooklyn Bridge, total, $294,843—elevated trains, $129,672; surface cars, $75,233; roadways, $89,938. Williamsburg Bridge, total, $168,705—elevated trains, $5,240; surface cars, $72,606; roadways, $90,859.

In Boston, Mass., the tolls from ferries amounted to $103,186 and from the East Boston Tunnel to $128,418. In the latter case each passenger on cars in the tunnel pays a 1-cent toll, which is collected for the city by the railway company.

The amounts shown in Table XVIII in the column headed "miscellaneous" were received from the following enterprises: Cincinnati, Ohio, leasehold rents; New Orleans, La., sugar sheds, $6,075, and Public Belt Railroad, $61,063; Portland, Oreg., dredges; Richmond Va., tobacco warehouse; San Antonio, Tex., stone quarry, $600, and sewer farm, $512; Portland, Me., liquor agency; Augusta, Ga., canal; Racine, Wis., artesian well.

TABLE 15.

Receipts from interest.—This table includes all interest received by the general treasury and the separate funds and accounts of the cities covered by this report, whether received on investments, on cash balances in banks, on taxes and special assessments, or as accrued interest on city securities sold. Where the amounts shown in city reports as receipts from interest on taxes or special assessments appear to be receipts for the use of city money or credit, they are included in this table as receipts from interest; where the amounts so reported appear to be in the nature of penalties and fees for nonpayment of taxes or special assessments at the time prescribed by law, they are tabulated in Tables 10 and 11 as penalties and fees. Of the total interest receipts, certain amounts included for some of the cities of Group I represent receipts of the counties containing these cities. These amounts were as follows: Chicago, Ill., $119,687; Pittsburg, Pa., $72,995; Cleveland, Ohio, $36,167; Buffalo, N. Y., $16,193; Detroit, Mich., $18,734; Cincinnati, Ohio, $39,699; Milwaukee, Wis., $20,717; and Newark, N. J., $56,701.

The amounts tabulated in the column headed "accrued interest and receipts in error" are of three distinct classes, as follows:

1. Accrued interest received by the various divisions of the government on loans issued to the public, which is counterbalanced by later payments to the public;

2. Interest received by the sinking, investment, and public trust funds on securities sold by them, which counterbalances interest paid to the public at the purchase of such securities; and

3. Receipts of interest in error subsequently corrected by refund payments.

The interest receipts in error which were subsequently corrected by refund payments aggregated $7,864, as follows: New York, N. Y., $104; Newark, N. J., $4; Denver, Colo., $364; Cambridge, Mass., $37; Albany, N. Y., $300; Akron, Ohio, $6,904; and Atlantic City, N. J., $151.

The column for interest transfers between the municipality and the sinking, investment, and public trust funds includes $40,109 received by St. Louis, Baltimore, and Providence from service transfers, which closely resemble interest transfers, in that they consist of rents paid by a department for the use of real estate held by one of the invested funds. In St. Louis the school public trust funds received from the library $12,865 in rents; in Baltimore the sinking funds received $26,954 for rent of buildings and "ground rents" of lands used for school and other municipal purposes; and in Providence a public trust fund received $290 for rent of real estate occupied by the fire and school departments.

Of the aggregate receipts from the income of sinking, investment, and public trust funds, shown in column 6, $11,521,721, or 63 per cent, was contributed by the governments of the cities, either as interest upon their own securities held by these funds as investments or as service transfers for rent of real property; the remaining 37 per cent was derived from investments in securities other than those of the municipality in which the funds were held, and from cash balances of these funds deposited in banks. The interest upon general city cash deposited in banks is reported in column 7.

TABLE 16.

Miscellaneous payments and receipts.—Table 16 presents an exhibit of certain payments and receipts of cities which are incidental to payments and receipts on account of municipal expenditures and revenues. As payments to, and receipts for, other civil divisions are recorded the transactions of the city as agent for the collection of revenue for the state, county, or other civil divisions. Receipts on account of depreciation which were shown in the last column of the corresponding table for 1907 are for 1908 included in the column of Table 12 headed "miscellaneous."

Included in this table for certain cities of Group I are certain payments and receipts of the counties containing these cities as follows: (*a*) Refunds: Chicago, Ill., payments, $69,850, receipts $1,973; Pittsburg, Pa., payments $370, receipts $563; Cleveland, Ohio, payments $8,549, receipts $2,022; Buffalo, N. Y., payments $283, receipts $38,535; Detroit, Mich., payments $66,757, receipts $9,320; Cincinnati, Ohio, receipts $466; Milwaukee, Wis., payments $1,816, receipts $22; and Newark, N. J., payments $86; (*b*) receipts from insurance: Pittsburg, Pa., $2,137; and (*c*) sales of real property: Buffalo, N. Y., $4,286.

Included in the column headed "receipts from sales of land and buildings" are the receipts of 15 of the cities of Massachusetts from the state for armories purchased in accordance with chapter 526 of the acts of 1907 and chapter 373 of the acts of 1908, the conveyance price being, in the case of each city, the total amount previously paid to the state as assessments for the armory loan sinking fund, plus a 3 per cent accumulation, less the rentals previously received from the state. The amounts thus received were as follows: Boston, $182,203; Worcester, $22,765; Fall River, $38,405; Cambridge, $24,645; Lowell, $25,868; Lynn, $27,039; New Bedford, $18,239; Springfield, $23,632; Lawrence, $20,963; Somerville, $6,109; Holyoke, $1,645; Brockton, $1.150; Chelsea, $1,002; Haverhill, $2,742; and Fitchburg, $14,725.

TABLE 17.

Private trust funds and accounts.—In certain cases cities receive and hold money under conditions which create implied private trusts. The trusts of this kind most frequently met with in the financial administration of cities concern the estates of deceased persons held in trust for unknown heirs, or moneys deposited as guaranty of contracts. Sometimes the moneys held under these private trusts are set aside in special private trust funds, and sometimes they are represented by private trust accounts. Private trust funds are distinguishable from private trust accounts only by the method of caring for the cash held in trust. That of a private trust fund is deposited subject to order in the name of the particular trust, while that of a trust account is covered into the city treasury, and an individual account is opened therefor. In a number of cities, however, but little attention is given to the proper recording of transactions affecting private trusts, the receipts and payments frequently being entered upon the books as ordinary city revenues and expenses. The absence of a proper record of these temporary transactions, in which the municipality acts in the capacity of trustee, leads not only to confusion and irregularity, but sometimes even to defalcation.

Besides the cities shown in Table 17, numerous others, in fact, had incurred private trust liabilities, but, owing to lack of a proper method of accounting, no record thereof was available. An improvement in the methods of accounting for such funds and accounts is indicated by the increased number reported from year to year. For the fiscal year 1906 private trust funds and accounts were reported by 99 cities and involved at the close of the year an aggregate amount of $12,382,258; for 1907 such funds and accounts were reported by 105 cities and involved an aggregate amount at the close of the year of $11,572,226; while for 1908 such funds and accounts were reported by 113 cities, the liabilities represented by them at the close of the year aggregating $12,282,104. Included in the cash, cash credits, and investments at the close of 1908 for certain cities of Group I are certain amounts in care of the counties containing these cities, as follows: Chicago, Ill., $107,587; Pittsburg, Pa., $27; Cleveland, Ohio, $431; Buffalo, N. Y., $8,162; and Cincinnati, Ohio, $6,142.

In Table 17 the receipts and payments are not shown separately for funds and accounts, the transactions of these two forms of trusts being consolidated. The total cash credits of the private trust accounts are, however, shown separately, as well as the amount of investments and cash in the private trust funds.

TABLES 18 AND 19.

Public trust funds.—Cities frequently receive donations and bequests for what the statutes and court decisions have denominated "charitable uses." In most cases the purpose of the donation or bequest is to extend in certain directions aid in excess of what the city might deem practicable to expend on its own account; in a smaller number of instances the donations or bequests are to be applied to purposes which are other than municipal in their nature and for which the city can not make appropriations.

Public trust funds of the first-mentioned class are established for objects of charity, education, pensions, and other public benefits; and those of the second class are for carrying out purposes which are in their nature private, but the fulfillment of which, because of its extending over a long period of time or being continued in perpetuity, is intrusted to municipalities as constituting convenient agencies for accomplishing the desired object. Those held for the application of their proceeds to purposes which are other than municipal in their nature and for which the cities can not make appropriation from revenues are designated trust funds for *nonmunicipal* uses, and those designed for city uses are termed trust funds for *municipal* uses.

In the case of the greater number of these funds the income alone is applicable for the purposes for which the funds are created. In the case of a few both principal and income may be used for the purpose of the trust.

The best way of caring for all public trust moneys is by a "trust fund," as described in the text for Table 17. In some cities the public trust-fund cash, although applicable only to the specific purposes of the trusts, has been merged with general city balances, and the transactions are not as clearly set forth as would seem essential to correct administration and accounting. In the majority of cities the transactions are properly recorded and kept entirely distinct from ordinary municipal transactions and accounts.

Public trust funds for nonmunicipal uses.—The funds reported in Table 18 are received and held for the application of their proceeds to purposes that are not mu-

nicipal, and for which the municipality does not make appropriations. In Massachusetts and a few other states the cities are not only authorized but directed to accept moneys in trust to guarantee the care of specified monuments and graves in cemeteries. The acceptance of such moneys creates an express public trust and makes the city a trustee in the same way that a private individual or corporation becomes a trustee under corresponding circumstances. The acceptance of such a trust creates a debt liability for the amount received, and such liabilities should be shown in accounts and reports.

Of the 158 cities covered by the present report there were 35 that reported public trust funds for nonmunicipal uses; of these 16 were in Massachusetts, 3 in New York, 3 in Connecticut, 2 in Rhode Island, 2 in Ohio, 2 in Michigan, and 1 each in Maine, New Hampshire, New Jersey, Pennsylvania, Indiana, Illinois, and Utah. All of the 35 cities reported public trust funds for the care of lots and graves in cemeteries, and 4 reported funds for other nonmunicipal uses, as follows: New Haven, Conn., a contribution from the G. A. R., reported as a memorial tablet fund; Cambridge, Mass., a fund of $10,000, received by bequest in 1864, the income to be used to promote the cause of temperance; Lowell, Mass., a fund of $1,000, the income to be paid to the trustees of a church for the benefit of its Sunday school; and Portland, Me., a fund the income of which is to be applied to the purchase of medals for high school pupils and the assistance of a student in Bowdoin College.

Public trust funds for municipal uses.—The acceptance by a city of donations and bequests for municipal uses acts as an appropriation thereof, and the money or wealth so received, if accounted for in a legal sense, would be shown in the accounts or reports as "appropriated." To distinguish such appropriations from the ordinary governmental appropriations they are usually set apart in special funds denominated "public trust funds." Wealth belonging to these funds constitutes a governmental asset, and the acceptance thereof creates no liability other than the liability involved in the ordinary governmental appropriation. The municipal purpose most often subserved by trust funds is the provision of pensions for policemen and firemen who have suffered disability or completed a specified term of service, the gratuities usually extending to the families of those who have died in the service or after retirement. The pensioning of teachers is finding favor in recent years, and several cities report public trust funds for this purpose. A number of cities, mostly those of the Eastern states, report public trust funds for charitable uses, such as the care of the poor and defective classes.

Included in Table 19 are statistics of certain funds, mostly pension funds, which are supported largely, or altogether, by appropriations and by certain kinds of municipal revenues assigned to them by statute, by charter provision, or by ordinance. Although these so-called funds are in their origin and nature more nearly allied to administrative accounts than to trust funds, they are assigned to the latter class in accordance with the general usage of American cities.

Of the 158 cities having a population of over 30,000 in 1908, 112 reported 574 public trust funds for municipal uses. While the census report for 1907 shows that in that year 106 cities reported but 379 such funds, the difference in the number of funds reported is due to the fact that in 1907 and former years funds for one purpose were grouped together as a single fund, while for 1908 the attempt was made to show the number of individual funds. Of the 574 trust funds 141 were for pensions, 123 for libraries, 109 for charities, 106 for education, 39 for hospitals, 7 for parks, 5 for cemeteries, 6 for monuments, and the remaining 38 for miscellaneous and unreported objects.

Of the pension and relief funds 63 were for firemen, 53 for police, and 4 for both firemen and police. In most instances a city having a pension fund for firemen has one for policemen also. Of the teachers' retirement funds, 18 in number, 10 were in cities of New York, Chicago and Philadelphia reported 2 each, and Boston, Cleveland, Detroit, and Cincinnati 1 each. Cleveland had, also, 2 pension funds for sanitary police, and New York City had 1 fund for employees of the health department.

The public trust funds for the use of libraries are usually for the purchase of books; in some instances, however, the funds were for constructing, improving, or maintaining buildings. Of the 123 funds for libraries, 34 were in Boston, Mass.

Trust funds for charitable uses are most numerous in Philadelphia, Pa., and Boston and Salem, Mass. The greater number are for outdoor poor relief, some for general and some for specific application. Trusts for assistance of almshouses are numerous. Among the specific charitable uses to which the trusts are applied are the support of orphans' homes, assistance to poor children, maintenance of a free dispensary, aid to the Society for Prevention of Cruelty to Animals, loans, excursions for poor children, and purchase of shoes for indigent school children.

The public trust funds which may be classified as for education were found in greatest number in Boston, Chicago, Philadelphia, and Cambridge, and were usually for books, medals, prizes, or scholarships. Four of these trusts were for trade schools.

All of the 34 hospital funds are in Massachusetts, Boston reporting 17 and Worcester 17.

Of the 5 cemetery trusts for municipal uses, 1 is devoted to a cemetery entrance, while the other 4 are for perpetual care of lots, although for most cities funds of this latter class are shown in Table 18 as for nonmunicipal uses.

The diverse objects to which public trust funds for municipal uses are applied may be judged from the following unusual uses, found among the 38 miscellaneous objects for which such funds are held: Immigrant relief; medals for inventors; medals for firemen; loans to artificers; street cleaning, lighting, and repairing; Pasteur or other treatment for hydrophobia; music for the public; trees in parks; public celebrations; drinking fountains; building funds; and observatories.

Of the total assets of these various public trust funds for municipal uses reported by the different cities at the close of the fiscal year, $15,179,867 consisted of investments in securities of the city by which the funds were held and $45,663,752 represented investments in other securities and real estate, while $3,444,467 was in cash. At the close of the year 1908 44 cities reported for public trust funds for municipal uses no investments in city securities, 27 no investments other than in city securities, and 14 no investments of any kind. The receipts from interest or other earnings derived from investments and cash balances were $3,417,017—an average of 5.45 per cent on the nominal or par value of the assets at the beginning of the year, of 5.32 per cent on the assets at the close of the year, and of 5.38 per cent on the average amount of assets held during the year.

The miscellaneous receipts from the public credited to the public trust funds for municipal uses are of many classes. Donations, contributions, and assessments make up the greater part of the total. Contributions or assessments from firemen and policemen are credited to these miscellaneous receipts. Considerable amounts are derived from taxes. In cities in New York the 2 per cent tax on foreign fire insurance premiums is for the use of the public trust funds for firemen's pensions; and in cities in New Jersey and in Minneapolis, Minn., and Indianapolis, Ind., similar receipts were reported as revenues of firemen's relief funds. Among other receipts of these trust funds are fines and salary deductions, refunds, rewards, receipts from sales and permits, deposits for perpetual care of lots in cemeteries, license fees (dog, liquor, and business), and loans.

Of the 574 public trust funds for municipal uses reported for the year 1908, all but 23 reported payments to the public for objects of the trust.

TABLE 20.

Investment funds.—Under this designation the Bureau of the Census reports all interest-bearing securities and other productive investments of cities, with the exception of public service enterprises and the assets of sinking and trust funds. Although the term "investment fund" is seldom, if ever, employed by city officials, it seems to describe appropriately the properties mentioned. Transactions pertaining to real estate incidentally acquired and yielding little or no income are not included in this table, but are reported in Tables 4 and 12, while the values of such properties are shown in Table 26. In some instances the assets of investment funds consist of bonds or stocks acquired by the city in consideration of financial aid or grants to railroads or other public service corporations; in a few instances they consist of real estate held for the purpose of securing profit from rents or from an increase in value; in Philadelphia the gas works and in Cincinnati the Cincinnati and Southern Railroad are here included, since the cities own these properties but lease them to private corporations; while in other cases they consist of bonds or mortgages received in exchange for real estate and held as investments until maturity or awaiting a favorable market.

In a majority of the cities reported in Table 20 the investment funds are comparatively small. In some instances they are doubtless of a temporary nature, being held merely for a favorable opportunity to dispose of the securities or real estate, after which the proceeds are to be covered into the general treasury. In some cities permanent investment funds are established to enable the cities to carry their own fire risks on municipal buildings, an amount equal to the premiums usually charged by fire insurance companies being set aside each year for the creation of a fund from which fire losses may be paid as they occur. Such funds are usually invested in profitable securities, and therefore can properly be classed as "investment funds." Funds for the perpetual care of cemeteries are established by some cities from a percentage of the receipts from the sale of lots, and in some cities funds are invested during a period of accumulation for the purchase, construction, or equipment of buildings or other municipal permanent properties, and are here treated as investment funds.

Of the 158 cities covered by the investigation for 1908, 52 reported 74 investment funds with assets aggregating $71,611,053, an increase of $1,340,447 over the amount reported for 1907. This increase is more or less uniformly distributed among the different groups of cities. For 1908 investment funds were reported for 7 cities for which none were shown in the 1907 report, the total assets of these funds amounting to $865,865. Of those cities reporting such funds for 1907, 2 did not report them for 1908; that for Albany, N. Y., was closed during 1907, and the assets of that shown for Chelsea, Mass., were for 1908 reported as miscellaneous real estate instead of as assets of an investment fund.

TABLE 21.

Sinking funds.—These are funds which are pledged for the redemption of bond issues at maturity and are accumulated from year to year; occasionally these funds also pay the interest on the bonds. Periodical

appropriations made by the city, together with interest on the investments held by the funds, constitute the principal sources of receipts of such funds. In some cities certain classes of revenues other than taxes are specifically set apart for these funds. The term "sinking fund" is frequently applied to a bond and interest account or fund supported by current appropriations sufficient to meet the year's demands on account of the maturity of bonds and interest coupons. Such accounts or funds, carrying no accumulations from year to year, may be closed out or may carry forward only small balances at the close of the fiscal year. As the objects of the latter class of funds are similar to those of sinking funds proper, they are here treated as sinking funds whenever so designated upon the city books.

In some states municipalities are required by statute to accumulate in sinking funds assets sufficient for the amortization of bonds at maturity, a separate fund being provided for each bond issue. In other states the maintenance of sinking funds, though not obligatory, seems to be the common practice, except in those cities in which the bonded loans are confined strictly to serial issues, since 137 of the 158 cities covered by the investigation for 1908 reported such funds. Of the 21 cities without sinking funds, the majority reported no funded debt except serial bonds, which, being redeemed in annual installments from moneys directly appropriated therefor, do not require sinking fund provisions.

Of the 137 cities reporting sinking funds, 32 reported cash transfers from these funds to the general city treasury for payment of debt; 36, cash transfers for other purposes; 79, payments to public for redemption of debts; and 49, payment of interest. Among the assets of the sinking funds 91 cities reported city securities, and 46, other securities and investments.

For the greater number of cities the sinking funds are prudently and economically administered, either by city officials, who act as ex officio trustees, or by independent boards of commissioners appointed for that purpose. In a small number of cities, however, the cash accumulations in the funds have been diverted to current city expenses, with the result that the so-called assets of the funds are mere accounting entries, and therefore do not constitute true offsets to the bonded debt.

Table 21 includes for certain cities of Group I certain statistics of sinking funds of the counties containing those cities. The assets at the close of the fiscal year 1908 thus included were as follows: Pittsburg, Pa., $847,651; Detroit, Mich., $315,667; Cincinnati, Ohio, $933,193; Milwaukee, Wis., $48,344; and Newark, N. J., $1,112,686.

At the close of the fiscal year 1908 the aggregate assets of the sinking funds reported in Table 21 equaled 18.5 per cent of the total indebtedness of the 158 cities covered by this investigation as shown in Table 22 as compared with 19.2 per cent in 1907 and 20 per cent in 1906. The percentage which the value of the sinking fund assets represented of the aggregate amount of funded debt was 21.2 in 1908 as compared with 21.8 in 1907 and 22.6 in 1906. The decrease in the ratio of sinking fund assets to the debt, both total and funded, is perhaps due to the fact that in later years a larger percentage of the bonds issued were serial and required no sinking fund accumulation.

Since Table 21 is confined to sinking fund transactions and assets and does not include the general city cash and other assets available at the close of the year for the redemption of special assessment, revenue, or other unfunded loans, the table should be compared with the funded debt statements rather than with those pertaining to the aggregate indebtedness.

TABLE 22.

Debts classified by authority incurring.—Of the total debt at the close of the fiscal year 1908 of the 158 cities covered by this report, 94.5 per cent was incurred by the city corporation, 2.2 per cent by independent school districts, and 3.3 per cent by other authorities having power to incur local debt independently in a territory which is in most instances included within the city limits, or to which the city contributes all but a small fraction of the revenues. The debts shown in the column headed "other divisions of the government of the city" were incurred by the following divisions of the city government or independent governments: County government, $8,636,316 in Chicago, and the total amount reported for Pittsburg, Pa., Cleveland, Ohio, Buffalo, N. Y., Detroit, Mich., Cincinnati, Ohio, Milwaukee, Wis., Newark, N. J., and Denver, Colo.; park or park and driveway districts, $12,056,144 in Chicago, Ill., and the total amount reported for Kansas City, Kans., Peoria, Ill., Tacoma, Wash., and Springfield, Ill.; sanitary districts, $20,453,871 in Chicago, Ill., and the total amount reported for Oakland, Cal.; poor district, the total amount reported for Philadelphia, Pa.; Port of Portland, the total amount reported for Portland, Oreg.; bridge district, $375,000 in Portland, Me.; and water district, $4,039,000 in Portland, Me.

Debts classified by provisions made for their payment.—Classified by the provisions made for their payment, the outstanding city debts are shown separately in Table 22, under two principal heads—"funded or fixed debts" and "current debts." The first class is not subdivided, but the current debts are tabulated under the four subheads "special assessment loans," "revenue loans," "outstanding warrants," and "all other."

(1) Under "funded or fixed debts" are tabulated (*a*) those debts which have a number of years to

run and for the amortization of which no assets other than those of sinking funds have as yet been specifically authorized or appropriated; and (*b*) those on which interest is to be paid in perpetuity. The first class of debts includes bonds, corporation stock, certificates, and other long-term debt obligations receiving various local designations, and the second class includes those special debt obligations which are created when a city converts to general public uses money or other property received at the creation of public trusts and assumes the annual payment of the interest on the amount so converted. The funded or fixed debts of cities are always the amounts of their debt obligations which, by reason of the conditions under which they are incurred, are liens upon all the taxable property within the city.

Special debt obligations to public trust funds, aggregating $842,241, were reported from 16 cities, as follows:

Fall River, Mass	$120,161	Lawrence, Mass	$84,915
Nashville, Tenn	3,700	Portland, Me	301,721
Grand Rapids, Mich	2,000	York, Pa	7,710
Hartford, Conn	23,481	Malden, Mass	300
Cambridge, Mass	25,000	Bay City, Mich	1,219
Lowell, Mass	36,200	Newton, Mass	3,500
Bridgeport, Conn	6,000	Fitchburg, Mass	52,674
New Bedford, Mass	143,835	Taunton, Mass	29,825

(2) In the column headed "special assessment loans" are shown those obligations which were incurred for the purpose of financing public improvements whose costs are to be paid, wholly or in major part, from the proceeds of special assessments. These obligations may be long or short term bonds or certificates, or outstanding warrants payable at a specified time.

(3) The amounts shown in the third column, headed "revenue loans" represent (*a*) short-term obligations incurred with the distinct pledge or general understanding that they are to be met from future collections of specified current revenue, other than special assessments; (*b*) similar short-term obligations to be met from the issue of bonds already authorized; and (*c*) overdrafts by the financial officers of the city. These loans and obligations have various designations, as "revenue loans," "revenue bonds," "anticipation tax warrants," and "temporary loans."

(4) In the fourth column, headed "outstanding warrants," are included the amounts of warrants, orders, vouchers, and audits due and unpaid at the close of the year, except so-called warrants to be paid from special assessments which are included in the column preceding. Warrants or orders against cash derived from special assessment loans are not themselves special assessment loans, but are tabulated together with other outstanding warrants.

Outstanding warrants were reported by more than two-thirds of the 158 cities, including 11 out of 16 cities in Group I; 23 out of 30 cities in Group II; 35 out of 47 cities in Group III; and 43 out of 65 cities in Group IV. In some cities warrants are issued only when personally called for and thus when they may be immediately presented for redemption; in others, the treasurer's books are kept open for some days or weeks after the close of the fiscal year, so as to charge to each year all payments of the costs of that year; in others, the treasurer sets aside cash in "suspense accounts" for the redemption of unpaid warrants, which may be thus treated as "paid" in the appropriation accounts. In several cities the "outstanding warrants" are of two classes: (*a*) "unclaimed audits," for which orders have not been given by the auditor because not yet called for, and (*b*) "unpaid vouchers," where the orders have been duly rendered but not yet redeemed.

(5) In the column headed "all other" are tabulated debts of several distinct kinds, which include unpaid judgments and all other demand or short-term debt obligations not belonging in any of the three preceding columns, also obligations on mortgage security, and a few others to be described below. Of the total amount of $8,035,630 reported under this head, a single item—$5,387,805 reported for New Orleans, La., as "interest on premium bonds"—represents 67 per cent. These bonds were issued in 1876 on condition that no interest should be paid until maturity, when interest at the rate of 5 per cent from the date of issue would be added to the principal. The principal now outstanding is $3,234,900 ($1,765,100 having matured and been paid) on which the $5,387,805 is accumulated interest. Besides New Orleans, La., Philadelphia, Pa. is the only city which reported debt obligations representing unpaid interest, the amount reported being $14,000.

For the following cities the obligations included under the head "all other" consist exclusively of unpaid judgments: Chicago, Ill., Milwaukee, Wis., St. Paul, Minn., Scranton, Pa., San Antonio, Tex., Youngstown, Ohio, Lancaster and McKeesport, Pa., Birmingham, Ala., Springfield, Ill., Jacksonville, Fla., Joplin, Mo., and Fitchburg, Mass. Obligations of this character were also reported for the following cities: New Orleans, La., $129,707; Denver, Colo., $93,258; Syracuse, N. Y., $13,341; Bridgeport, Conn., $2,700, Des Moines, Iowa, $707; York, Pa., $20,792; Rockford, Ill., $3,000; Knoxville, Tenn., $45; and Elmira, N. Y., $100.

For the following cities the obligations represented by the amounts reported in this column represent exclusively loans on mortgage security: Louisville, Ky., New Haven, Conn., Atlanta, Ga., Wilmington, Del., Waterbury, Conn., Wilkes-Barre, Pa., Houston, Tex., Altoona, Pa., Sioux City, Iowa, Allentown, Pa., Atlantic City, N. J., and New Britain, Conn. Such loans were also reported by other cities as follows:

Philadelphia, Pa., $10,000; Pittsburg, Pa., $88,040; Denver, Colo., $6,500; Syracuse, N. Y., $6,000; Bridgeport, Conn., $35,500; and Elmira, N. Y., $6,000.

The amount shown under this head for St. Louis, Mo., represents a deed of trust on lands purchased for park purposes; that for Grand Rapids, Mich., cemetery certificates; and that for Salt Lake City, Utah, water scrip. The other items included in this column are debt scrip amounting to $17, for Pittsburg, Pa.; debt on land amounting to $37,500 and a water company's claim amounting to $23,487, for Des Moines, Iowa; $230 representing "dower" in land taken for streets, for York, Pa.; and a $5,000 note for land taken for streets, for Knoxville, Tenn.

Actual and net debts.—Of the total amount of debt obligations of the 158 cities, 16.2 per cent represented obligations held in the sinking funds of the cities which incurred them, and 0.7 per cent obligations held in the public trust funds and other funds with investments belonging to the same cities; while 83.1 per cent represented the amount of the obligations held by the public. This last amount is here spoken of as *actual debt* of the city, as distinguished from the amount of city obligations held by city funds, which is here called *nominal debt.* The term "actual debt;" as here used, should be distinguished from the term *net debt,* which is employed in referring to gross debt less sinking fund assets. The latter are the "total assets at the close of the year" shown in Table 21, which included, besides securities of the cities, other investments and cash amounting to 2.3 per cent of the gross aggregate debt. The net debt of the 158 cities was $1,718,183,824, or 81.5 per cent of the gross debt. But this figure must not be taken as indicating the proportion of the public debt for which no provision has been made, since for a considerable and doubtless greater part of the debt characterized as "current" there are other assets available, such as the special assessments provided for meeting special assessment loans and the tax levies pledged for meeting revenue loans, while there is usually cash on hand to an amount more than sufficient for meeting all outstanding warrants.

The report for 1907 shows that 18 per cent of the gross debt was nominal, i. e., debt held by city invested funds, while the corresponding percentage for 1908 was 16.9. The ratio of sinking fund assets to gross debt fell in the same time from 19.2 to 18.5 per cent.

Per capita debts.—Preceding and following the column in Table 22 showing the amount of net debt are columns showing, respectively, the average gross and net debt per capita of population, calculated on the basis of the estimates in Table 1, and subject of course to all uncertainties attaching to those estimates. The comparison of these per capita figures shows great irregularities for individual cities, but a progressive increase in the group averages with the size of the cities, the larger cities having, as a rule, the higher per capita debt. For 13 cities the gross debt per capita was in excess of $100; while for four of them, New York, Boston, Newton, and Cincinnati, it was more than $150. For eight cities the net debt per capita was in excess of $100, the largest being for New York, with Cincinnati, Boston, and Galveston following in order. At the other extreme in respect to gross debt per capita are Newcastle, Pa., and Joplin, Mo., while Erie, Pa., and Joplin, Mo., show the lowest net debt per capita.

Increase in gross debt.—Of the 158 cities, 126 increased and 32 decreased their gross debt during the fiscal year 1908. The increase or decrease in outstanding debt, as given in Table 22, is not in every case the difference between the gross debt reported in this table and the corresponding total in Table 24 for 1907, as in computing these changes the addition on account of county debt included with that for Newark, N. J., amounting to $7,274,674, and differences in the methods of reporting certain special debt obligations, as a result of which an item omitted as a debt from the accounts for one year is included in those of the other, were excluded from consideration.

The difference between the increase or decrease in outstanding debt, shown in Table 22, and the excess of receipts or payments on account of principal, shown in Table 9, usually represents the premiums secured and discounts allowed on debt obligations sold and purchased. In Massachusetts cities there is a further difference, due to the inclusion in Table 9 of payments to the state on account of sinking funds for state loans for metropolitan sewers, parks, and waterworks, and abolition of grade crossings. These are part payments of a principal, the amount of which is not shown on the city books, and which is therefore omitted from the reported debt of the respective cities. The following table, which is taken from page 40 of the report of the statistical department of the city of Boston for January–March, 1909, sets forth the amount of the indebtedness of Massachusetts cities on account of metropolitan parks, sewers, and water-supply systems, as of December 1, 1908.

TABLE XIX.—*Metropolitan debt of Massachusetts cities, December 1, 1908.*

City number.	CITY.	Total.	Park debt.	Sewer debt.	Water debt.
	Total	$46,757,622	$7,067,529	$8,415,890	$30,674,203
5	Boston	36,782,871	5,723,060	4,194,926	26,864,885
46	Cambridge	1,883,133	566,497	1,316,636	.....
55	Lynn	253,708	253,708	.....	.....
62	Somerville	2,635,603	305,845	697,864	1,631,894
121	Malden	1,149,398	185,249	392,871	571,278
131	Chelsea	1,312,657	144,414	293,103	875,140
133	Newton	1,686,896	324,089	1,268,225	93,982
151	Everett	1,053,296	164,007	252,265	637,024

TABLE 23.

Funded and special assessment debt, classified by purpose of issue.—Table 23 is an exhibit of those portions of the total city indebtedness above defined as "funded debt" and "special assessment loans," classified according to purpose of issue, as stated in the local official records.

The debt most satisfactorily classified by purpose of issue is that incurred for the leading public service enterprises—water-supply and lighting systems. So far as other enterprises of this class are concerned the classification is defective, and the debt created for municipal service enterprises is probably not completely segregated. In the case of that created for general purposes the division is thoroughly made for very few cities (as is plainly shown by the fact that the amount reported as issued for "combined or unreported purposes" forms 13.5 per cent of the total for this class of debt), while probably the greater part of the debt reported as issued for funding and refunding belongs properly in preceding columns.

The terms "local improvement," "street improvement," and "general improvement," employed in the designations of large bond issues in many cities, have not been employed in Table 23, the endeavor having been to obtain, where possible, a more precise statement of the character of the improvement for which each debt was originally incurred. Issues of bonds described as "refunding" bonds have in like manner been classified according to the purposes of issue of the debt they replaced, where these purposes could be discovered without too elaborate a search of the earlier records; and the amount given under this head in Table 23, representing 4.5 per cent of the grand total of funded and special assessment debt, shows only what could not be so classified. This amount is $2,752,858 less than that shown in the corresponding column of Table 25 of the report for 1907.

The designation "funding" is applied to bonds issued to meet unpaid claims and judgments and outstanding warrants, but the column so headed doubtless includes many obligations that would more properly be characterized as issued for the purpose of refunding, and as such represent debt originally incurred for purposes indicated in preceding columns. The debt reported as issued for funding purposes amounts in all to 8.5 per cent of the grand total, or $25,984,424 more than appeared in the corresponding column of Table 25 for 1907. The greater part of this difference is due to difference in classification for the cities of Group I.

In the exhibit below (Table XX) that portion of the debt issued for general purposes which is included in the column headed "miscellaneous purposes" is further classified by purpose. It appears from this table that municipal aid to railways and the construction of hospitals, asylums, and almshouses are by far the most important purposes not shown separately in Table 23.

TABLE XX.—*Debt reported in Table 23 as issued for miscellaneous purposes: 1908.*

PURPOSE OF ISSUE.	Number of cities reporting.	Amount.
Total		$96,779,353
Voting machines	5	62,408
Armories and other military purposes	14	8,340,965
Flood protection and repairs	8	955,000
Bounty	3	70,500
Underground electric system	1	10,000
Levee and levee improvement	1	95,500
Refuse disposal, street cleaning, morgues, and quarantine	17	2,042,757
Health and sanitation	7	2,993,264
Ferries	1	115,000
Canals	2	199,760
Harbor improvement	2	701,500
River dam and river improvement	3	371,000
Hospitals and almshouses	45	23,573,400
Prisons and reformatories	12	4,478,820
Aid in distress and beneficences generally	3	104,300
Old burial grounds and cemeteries	2	26,000
University bonds	2	200,000
Aid to fairs and celebrations	4	8,421,000
Bathing facilities	10	2,881,618
Moth destruction	3	51,050
Aid to railroads	29	34,051,481
Buildings not for municipal purposes	16	2,574,000
Sundry departmental expenses and minor improvements	6	1,055,482
Land, not for municipal purposes, or for purposes not explained	3	1,225,000
Monuments	2	459,422
Damage settlements and judgments	4	1,564,500
Interest	2	93,500
Tax refunding	3	54,926
Insurance bonds	1	7,200

A more precise classification of debt obligations, according to purpose of issue, by the several cities, is still to be desired. This is particularly the case with the special assessment debt, of whose total as shown in Table 22, $95,827,012, no less than $81,155,013, or 84.7 per cent, has to be classed as issued for "combined or unreported purposes." It is gratifying that the officials of some important cities are taking an increased interest in the matter, and promise fuller and more definite statements of their various debt obligations in the immediate future, and it is to be hoped that their example may be generally followed.

TABLE 24.

Funded and special assessment debt, classified by year of maturity.—Table 24 shows the debt obligations for which statistics are given in Table 23, classified according to year of maturity for twenty years next following 1908. For $909,436,502, or 46.9 per cent of the total, the year of maturity was later than 1928; and for $25,410,201, or 1.3 per cent, it was not reported. Of this latter amount $3,234,900 represented the principal of "premium bonds" in New Orleans, mentioned in the discussion of Table 22, for which the amount to mature each year is determined by lot; while a considerable part consists of serial bonds for which the amounts maturing each year were not distinctly shown.

TABLE 25.

Funded and special assessment debt and revenue loans, classified by rate of interest.—The debt included in Table 25 is that reported in the two tables immediately preceding, together with the outstanding revenue loans; it is the sum of the debt shown in the first three columns under the head "classified according

to provisions made for payment" in Table 22. The larger part of the debt shown in the last two columns under the classification referred to in Table 22 is debt bearing no interest. For $6,740,927 out of $2,068,440,634, or only 0.3 per cent of the total amount reported in Table 25, the rate was not reported. The amounts included under the head "other reported rates," arranged according to rate, are as follows:

TABLE XXI.—*Amount of loans reported at exceptional rates of interest: 1908.*

RATE PER CENT.	Amount.	RATE PER CENT.	Amount.
Total	$76,176,414	3.85	$225,000
		3.87	75,000
No interest	6,783,606	3.875	832,473
1.75	1,800,000	3.89	25,000
2	3,995,515	3.9	50,750
2.5	12,395,856	4.08	100,000
2.75	20,000	4.11	249,000
2.875	60,000	4.125	542,960
3.1	37,900	4.2	10,000
3.125	7,187,650	4.23	100,000
3.25	14,985,210	4.25	3,677,828
3.3	8,732,570	4.375	412,288
3.31	100,000	4.4	37,000
3.32	50,000	4.45	32,000
3.35	216,000	4.49	1,444
3.375	1,088,854	4.625	400,000
3.38	120,000	4.74	150,000
3.41	160,000	4.75	284,900
3.45	70,000	4.875	1,289
3.46	50,000	4.9	25,000
3.53	20,000	5.25	175,000
3.55	8,000	5.3	4,000
3.58	125,000	5.4	6,000
3.60	175,000	5.5	1,665,468
3.625	826,498	5.75	25,000
3.6875	200,000	7.3	11,000
3.75	7,428,500	8	171,245
3.8	250,610		

The debt reported as bearing no interest consisted of bonds or other obligations due but not yet presented for redemption. The debt bearing interest at the rate of 1.75 per cent was reported by New York City; of that bearing interest at the rate of 2 per cent $3,992,515 was reported by Washington, D. C., and $3,000 by Albany, N. Y.; and of that bearing interest at the rate of 2.5 per cent $11,918,200 was reported by New York City, $467,077 by Providence, R. I., and $10,579 by Birmingham, Ala. The debt referred to for Providence was incurred to provide current funds to replace moneys deposited in a suspended bank; that for Albany and Birmingham was incurred for parks; and that for New York and Washington, for various purposes.

The total interest-bearing debt for which the rates were reported was $2,061,699,707; this is exclusive of $6,740,927 that was reported as bearing no interest. The average rate of interest on this debt was 3.91 per cent as compared with 3.88 per cent for 1907 and 3.85 per cent for 1906.

TABLE 26.

Character of principal permanent properties of cities.—The adequate discharge of what, in most civilized communities, have come to be considered governmental functions requires the accumulation of many kinds of property of a more or less permanent character. Of such property there are two classes, distinguished as (1) salable property, which may be either productive or unproductive, and (2) unsalable and unproductive property, the second class also having the designation "improvements," while the term "properties" is applied distinctively to the first. An "improvement" has a value in use but not in exchange, while a "property" has both species of value. Of the permanent "properties" owned by cities, investments belonging to the assets of "invested funds" are shown in Tables 19 to 21. The value of all other public properties is shown in Table 26, in which for convenience in treatment they are classified into land, buildings, and equipment of departments, miscellaneous real property, land, buildings, and equipment of municipal service enterprises, and land, buildings, and equipment of public service enterprises. Most of the properties included under the first and third headings are essential to the conduct of municipal affairs and are unproductive; that is, any income that may be derived from them is merely incidental, and forms no factor in bringing about a decision whether to hold the property or not. The miscellaneous real property reported was acquired incidentally to the conduct of governmental business and with no definite purpose of procuring an income. The properties of public service enterprises are productive, meaning thereby that they furnish an income approximately equaling, or exceeding, the cost of operating and maintaining them.

Valuation of municipal properties.—The importance of carefully and accurately estimating the value of public properties is very imperfectly appreciated by many city officials. In some cities lands and buildings are valued at their original cost, even though they may have been purchased many years ago, while in others the valuation given for the current year may be that placed upon the same buildings several years before. The result is that the valuations of public possessions in one city are often incomparable with those of another.

The valuation of properties employed in public service enterprises has received more consideration from city officials than that of any other class of permanent public possessions, yet the need of still more exact and systematic accounting in this respect is very evident, and the local variations in practical methods with regard, for example, to the inclusion of the franchise or privilege value of a public utility supply system with the physical value of plant and equipment, or to allowances for depreciation, are very significant. A closer approach to uniformity of method is needed to make the financial statement of an enterprise in one city clearly intelligible to those in charge of a similar enterprise in another city, so that the experience of each may be available to all. Further, more regard should be given to the importance of a full and careful reckoning of all factors affecting the present value of municipal possessions, without which a complete account of their operating costs can not be had, nor an honest and prudent administration of the public resources be assured.

Comparison of increase in values with outlays.—The costs of providing, improving, and extending government properties, by purchase or construction, give rise to payments for outlays, which for 1908 are given in Table 8. Inasmuch as the increase in the value of municipal properties from the beginning to the end of a year should, in theory, correspond approximately to the outlays during the same year—unless the method of valuation has changed—a comparative presentation based on the data for 1908 is of interest.

TABLE XXII.—OUTLAYS IN 1908 COMPARED WITH INCREASE IN VALUATION OF PROPERTIES DURING 1908.

GROUP.	Number of cities.	Outlays in 1908 exclusive of outlays for sewers and highways.	TOTAL VALUE OF MUNICIPAL PROPERTIES.		INCREASE IN VALUATION DURING 1908.	
			1908	1907	Total.	Excess over outlays.
Grand total	158	$159,730,499	$2,738,199,396	$2,572,987,673	$165,211,723	$5,481,224
Group I	16	114,867,809	2,026,775,685	1,911,382,339	115,393,346	525,537
Group II	30	23,852,730	337,648,450	317,455,667	20,192,783	[1] 3,659,947
Group III	47	13,852,628	223,730,233	202,126,223	21,604,010	7,751,382
Group IV	65	7,157,332	150,045,028	142,023,444	8,021,584	864,252

[1] Decrease.

From the above table it appears that the increase in the valuation of all properties from 1907 to 1908 exceeds the outlays reported in Table 8, exclusive of those for sewers and highways, by $5,481,224. There is, however, a much closer correspondence between the increase in valuation and the outlays during the year than was the case for 1907, when a similar exhibit showed that 157 out of 158 cities reported a net excess of increase in valuation over outlays amounting to $42,870,536.

From an examination of the group totals it will be seen that the figures for 1908 for each group, except Group II, show an increase in valuation greater than the payments for outlays. For Group I the increase in valuation was less than the outlays for the majority of cities; Cleveland, Ohio, for example, shows a large decrease, which is accounted for by a revaluation of the waterworks. This excess of outlays over increase in valuation for most of the cities in this group is offset by an excess on the other side of nearly $9,000,000 shown for Newark, N. J., which is occasioned by the inclusion for the first time in the valuation for this city, for reasons explained elsewhere in this report, of a proportion of the value of the properties owned by the county in which the city is situated. As county figures are included only for cities of Group I, the valuation of properties reported for Newark in 1907, when it was one of the cities of Group II, includes the value of no county properties.

For Group II payments for outlays were in excess of the increase in valuation by $3,659,947. Nearly all of this difference is attributable to a difference in the method of reporting the valuation of the water-supply enterprise of Cambridge, Mass., the construction costs being reported for 1907, while for 1908 the valuation placed upon the property by the city assessors, which was nearly $3,000,000 less than the construction costs, was reported.

Partial explanation for the large excess of increase in valuation over outlays for Group III is found in the inclusion in the properties for Oakland, Cal., of tide lands valued at $5,000,000. These lands were not listed among the city's assets for 1907, because the title to them was in litigation.

Comparison of values with funded debt and special assessment loans.—The costs of governmental properties are met in considerable proportion from loans. The classification of funded debt and special assessment loans by purpose of issue in Table 23 gives a basis for comparison between outstanding municipal debts and the value of the properties for which they were incurred. Unfortunately, the purposes for which debt was issued are often not stated clearly, so that the ratio between the value of the lands, buildings, and equipment of departments and the debt upon such properties can not be accurately determined. All of the debt on the properties of departments is included under the heading of debt "issued for general purposes" or in the columns headed "issued for refunding" and "issued for funding" in Table 23. Excluding the amount of funded debt reported as issued for "combined or unreported purposes" from the total debt issued for general purposes the remainder, $1,048,037,694, may be divided into two parts. One part, the total debt for sewers and highways plus the special assessment loans for "combined or unreported purposes" (amounting in 1908 to $500,225,774), may be said to have been issued for public improvements. The other part, amounting to $547,811,920, or 52.3 per cent of the total, may be considered as having been incurred for the properties of departments. But this is not the entire debt upon such properties as a portion of the funded debt issued for "combined or unreported purposes," and also a portion of that shown as issued for refunding or for funding purposes also doubtless represents debt incurred for properties of departments. If it be assumed that the same proportion of the debt issued for unknown purposes as of that issued for known purposes was for the properties of departments, or 52.3 per cent, the total debt issued for the properties of departments was $716,844,644. The total valuation of such properties was $1,713,305,976,

and the ratio of debt to valuation was, therefore, 41.8 per cent. From this reasoning the inference may be safely drawn that somewhat more than one-half of the reported valuation of the properties of departments has already been paid for by the cities from revenues received.

For municipal service enterprises the ratio of debt to valuation (40.7 per cent) is slightly lower than it was for 1907 (41.2 per cent). Since some of the debt incurred in the acquisition or construction of these enterprises may have been reported as having been issued for general purposes, or for refunding or funding, the ratio would probably be slightly increased if complete statistics were available. Considerably more than one-third of the total valuation of municipal service enterprises was reported by New York City, while the same city reported more than one-half of the total debt issued for such enterprises, the ratio of debt to valuation in that city being 63.4 per cent. In two cities, Milwaukee, Wis., and Columbus, Ohio, the debt incurred for municipal service enterprises remains, as in 1907, greater than the valuation of the properties held by the enterprises.

The ratio between the debt incurred for water-supply systems and the total valuation of such systems is of especial interest. The valuation of water-supply systems reported for 1908 (as shown by Table 26) was $690,184,199. Against these properties Table 23 shows a debt of $312,216,444, or 45.2 per cent of the valuation, which is an increase over the ratio for 1907, 43.6 per cent. The ratio between the debt of the water-supply system of New York City and the valuation of the system is 60.7 per cent. Over one-fourth, or 26.9 per cent, of the total debt incurred for this class of public service enterprises is shown by the same city. In three cities—San Francisco, Cambridge, and Atlantic City—the debt incurred for the water-supply systems was in excess of their valuation.

Properties of departments.—The properties included under the general heading "land, buildings, and equipment of departments" are grouped in 12 subdivisions, of which one, "refuse disposal plants and properties of health departments," did not appear in the report for 1907.

Of the valuation reported for departmental properties, amounting to $1,713,305,976, the greatest part, $799,668,231, or 46.7 per cent, represented the valuation of parks, gardens, and playgrounds, of which over one-half was reported for New York City. Next in order of value come schools, with a valuation of $445,997,086, general government buildings, with a valuation of $154,603,872, and properties of the fire departments, with a valuation of $74,614,143. Nearly one-fourth, or 23.2 per cent, of the total valuation for schools was reported by New York City.

Over one-half of the total valuation, $21,169,353, of the departmental properties reported under the head "all other" is shown by New York City. Classified by character, over one-half of this total represents the valuation of armories and rifle ranges. Sixteen cities reported armories as follows: New York, Philadelphia, Boston, Baltimore, Cleveland, Cincinnati, Minneapolis, St. Paul, Richmond, Duluth, Elizabeth, Portland, Me., Augusta, Newton, Everett, and Taunton. The decrease from 1907 to 1908 in the number of cities in Massachusetts reporting armories is due to the sale of armories to the commonwealth. (Acts 1907, ch. 526; 1908, ch. 373.)

The valuation of armories reported for Boston, $93,000, is lower than that given for 1907, partly on account of the sale above mentioned, and partly because of an overvaluation for that year. Rifle ranges are shown for nine cities in Massachusetts.

Electrical department properties and combined police and fire-alarm systems rank next to armories and rifle ranges among the departmental properties included under the head "all other," with a total value of $2,184,032, reported by 22 cities—Pittsburg and Washington together contributing over one-half of the total. Nearly as great is the value of municipal baths, $2,146,785, which were reported by 36 cities, an increase of four cities over 1907. The greatest valuation for this class of properties was reported by Chicago ($408,408) and Boston ($394,900). The remaining items included under this head were as follows: Other public buildings, $1,252,134; election booths and voting machines, $683,320; potter's fields and unproductive cemeteries, $663,870; street lights, $476,081; city engineers' equipment, $319,435; morgues, $115,838; public comfort stations, $61,322; pounds, $15,103; and miscellaneous, $528,472. Under the latter head are included the values reported for various inspection department properties, law libraries, gymnasiums, fair grounds and outing camps, dispensary pumps and wells, harbor master's department, harbor dredging properties, life boats, forestry department properties, drinking fountains, clocks and bells, a city store, an ambulance house, moth department properties, and a greenhouse.

Real property held as investment.—The column bearing this head is intended to show the value of all real property of the city from which an income is received or expected and which does not form a part of any invested fund or belong to any enterprise or governmental department. In many cases such property consists of land held temporarily for a profitable sale. One source of such property is a governmental grant or private bequest, the property coming to the city without such conditions as create a trust, and not being assigned to the park, school, or other departments.

Properties of municipal service enterprises.—Of the total valuation reported for properties of municipal service enterprises, $13,413,887, the greatest amount, $8,271,820, represents the value of electric light systems, followed by high-pressure water systems and service pipes, asphalt repair and paving plants, water-

works repair shops, printing department, city shops, and quarry and stone crusher. Electric light systems were reported by 18 cities, with Chicago reporting over one-half of the total value for this class of properties, while in New York, Pittsburg, and Columbus, Ohio, the valuation given was between $600,000 and $700,000, and Nashville, Tenn., reported a valuation of $400,000. The other municipalities operating electric light systems as municipal service enterprises were Milwaukee, Newark, St. Joseph, Grand Rapids, Fort Wayne, Lincoln, Topeka, Little Rock, Wheeling, Springfield, Ill., Galveston, Kalamazoo, and Fort Worth.

The high-pressure water system in New York City was valued at $4,855,371, while service pipes in Baltimore were valued at $11,651.

Eight cities, New York, Pittsburg, Cincinnati, New Orleans, Indianapolis, Columbus, Omaha, and Topeka, reported asphalt repair and paving plants valued at $175,374. The values of the properties held by the other municipal service enterprises reported were as follows: Waterworks repair shop, in Chicago, $124,994; printing department, in Boston, $36,590; city shops, in Denver, $16,800; and quarry and stone crusher, in Auburn, $6,000.

In some cities the importance of special and careful valuation of property of this kind is evidently overlooked. The usefulness of the census investigation into city enterprises depends—no less for this class of enterprises than for public service enterprises—on frequent and exact valuation of the city property employed, for it is only by strict accounting for the interest on the cost of such property and for its depreciation in use that the economic character of these enterprises can be judged.

Properties of public service enterprises.—From 1907 to 1908 the properties held by public service enterprises increased in value from $918,852,315 to $989,927,123, or 7.7 per cent. This increase, however, is considerably less than that from 1906 to 1907, which amounted to 10.3 per cent. Of the total value of this class of properties, 69.7 per cent represented the value of water-supply systems, 15.1 per cent that of "all other" enterprises, and 10.1 per cent that of docks, wharves, and landings. Over 35 per cent of the total value of public service enterprises was reported from New York City.

Under the heading "electric light and power systems and gas-supply systems," for which a total value of $14,511,497 is reported, is included the value of 10 electric light systems, reported by Chicago, Cleveland, Detroit, Seattle, Tacoma, Holyoke, Bay City, Jacksonville, Joplin, and Taunton, and four gas-supply systems, reported by Richmond, Duluth, Holyoke, and Wheeling. In Holyoke, which reports both systems, the plant and equipment for gas lighting was valued at $576,404 and that for electric lighting at $690,583.

Under the head "all other" under public service enterprise properties are included the following items:

Toll bridges	$73,042,815
New York	72,765,607
La Crosse	185,208
Covington	46,000
Newport	46,000
Rapid transit subways	69,715,770
New York	54,515,770
Boston	15,200,000
Canal	2,100,797
Augusta	2,100,797
Subways for pipes and wires	1,811,873
Baltimore	1,615,816
Auburn	58,639
Newcastle	58,000
New Britain	35,273
Erie	25,650
Utica	18,495
Public halls	1,136,051
St. Paul	425,000
Canton	200,000
Saginaw	189,647
Buffalo	128,625
Rochester	72,129
Peoria	70,650
Chattanooga	30,000
Richmond	20,000
Ferries	699,065
Boston	606,400
Portland, Oreg	92,665
Irrigation works	448,050
Denver	275,000
Salt Lake City	172,992
San Antonio	58
Dredges—Portland, Oreg	362,000
Public belt railroad—New Orleans	351,081
Tobacco storage warehouse—Richmond	27,000
Asphalt plant—Seattle	21,000
Powder magazine—Charleston	8,500

The total value of public halls shows a decrease from 1907 on account of various omissions from the public service enterprise columns. The auditoriums and halls at Denver, Toledo, and Charleston, classified in 1907 as public service enterprises, have been included in 1908 among the properties of departments; while no report was made in 1908 for a public service enterprise in Atlanta, valued in 1907 at $75,000 In Richmond, however, a public hall, valued at $20,000, is for 1908 reported for the first time.

TABLE 27.

Value of public improvements.—Public improvements, as distinguished from public properties, have a value in use but not in exchange whereas public

properties have both species of value. The value of a public improvement is the estimated cost of replacing it in as good condition as at present, which is the same as the actual cost of equipment and construction after making allowance for (1) changes that may have occurred in the price of materials and of labor, and (2) depreciation. In theory such values may be ascertained within a reasonable degree of accuracy, but in practice the officials of many cities have not as yet directed their attention to estimating them. The valuation of improvements in the new cities of the West is a comparatively easy problem, and that fact undoubtedly accounts for much more complete figures for those cities than for the older cities in the Eastern states. The Bureau of the Census fully appreciates the difficulties of securing information on this subject, but more care on the part of city engineers to furnish estimates would be highly appreciated.

This table is presented in a somewhat more summarized form than the corresponding table in the report for 1907, and on account of the incompleteness of the data at hand no totals are shown. Nearly all public improvements fall naturally under the broad headings of "sewer systems" and "highways," and these are the only headings shown in the table. A few cities, however, reported a valuation, of a small amount in the aggregate, for such improvements as levees, unproductive docks and wharves, retaining walls, etc., which can not logically be classed under either of the above headings, yet which are, for convenience in tabulation, included with other items in the last column of the table, headed "other highway improvements." The amounts so included under the head of "highways" are shown in footnotes to the table. The valuations of street gutters, curbing, and sidewalks, which were shown separately for 1907, are included with those of street pavements.

From an inspection of the table it is apparent that there is little comparability between the figures of the different cities reporting, except in the case of sewer systems. The mileage and present cost of construction of each type of sewer is known by every well informed city engineer, and there would seem to be little reason why the estimated values shown should not correspond closely with the actual values. In reporting values of sewers some engineers have reported construction costs and have allowed little or nothing for depreciation. This is especially the case in cities which have had a modern sewer system for only a few years. For such cities the estimated value is perhaps greater than the actual value, but the difference is not great enough seriously to affect the comparability of the figures. Chicago, Ill., reported a greater valuation for its sewer system than any other city, but included in the figures is the valuation of a drainage canal, amounting to $31,937,836. The sewer system of Atlantic City, N. J., is owned by a private corporation, and hence its value is not reported here.

The valuations of highway improvements are incomplete and very inaccurate, yet it is gratifying to note that for several cities they are more satisfactory than similar figures for 1907. The valuation of street pavements and bridges has received more careful consideration from city officials than that of other highway improvements, and for many cities the values of these items are all that were reported under this heading. There are, however, other valuations that are entitled to be listed in a complete inventory of highway improvements. Nearly every city has in years past made large outlays for the purchase of land for street purposes and for grading, etc., and such outlays represent wealth of the city invested in such improvements. It is true that a large part of the payments for land may reflect a shortsighted policy on the part of a city in not laying out streets in suburban districts before the land has been built upon or become valuable for building purposes, and hence represent outlays which should have been avoided, but a comparison of statistics on outlays for such purposes in different cities would in itself be interesting. Many cities have also made large outlays for grading, but so far as reported, Seattle, Tacoma, and Spokane, Wash., are the only cities that have inventoried such improvements.

The larger part of the value reported in the column headed "street pavements, gutters, curbing, and sidewalks" represent the value of pavements only. The value of curbs and gutters is included with that of pavements for many cities, and for only a few was it reported separately. Only about a third of the cities reported any value for sidewalks, and some of these reported only the value of sidewalks adjoining land owned by the city. Many cities, of course, have no municipally owned sidewalks, the sidewalks in such cities being paid for and owned by the abutting property owner.

The column in Table 27 headed "other highway improvements" included a few items not logically belonging under the head of "highways," mention of which fact has been made in a preceding paragraph. Among other improvements the value of which is included in this column, are some items reported under the head of "other highway improvements" on the census schedules, the specific character of which was not reported, and also the following: For Seattle, Tacoma, and Spokane, Wash., certain amounts for grading; for Pittsburg, Pa., Cincinnati, Ohio, and Newark, N. J., valuations of county roads (in some instances these amounts include payments for the purchase of turnpike roads from private corporations); and for Atlantic City, N. J., the valuation of the board walk.

TABLE 28.

Assessed valuation.—The valuations given in Table 28 are those of property which is subject to taxation for purposes of municipal government; in certain states—notably in Pennsylvania and New York—these differ somewhat from the valuations on which taxes for state and county purposes are levied. This results largely from the fact that certain classes of property, notably that of corporations, are in some states reserved for state taxation only, so that in cities in these states the valuation of such property is wholly omitted from the report. In some instances the assessed valuation of an independent division of the government of a city, such as a school or park district, differs from that of the city corporation. These differences may be due to (1) differences in the areas of the city corporation and the independent division, for example, the school districts of most Ohio cities, the sanitary district of Chicago, and the bridge district of Portland, Me., include territory outside the city limits, while some school districts include only a portion of the territory within the city; (2) a different basis of assessment, as in Dubuque, Iowa, where the city makes its own assessments of property while the school district uses a totally different assessment for the same property, which is made by the county; and (3) differences in the classes of property subject to taxation, as in St. Louis, where the school district taxes certain corporation franchises which are not subject to city taxation. In those cases where the area of an independent division exceeds that of the city corporation, it has been found difficult to prepare a report which would show accurately the data to be considered as pertaining to the city in distinction from those pertaining to the portion of the district outside the city. Under these circumstances, the Bureau of the Census has laid down the rule that in making up the report for the government of a city as a whole the aggregate figures for the various independent divisions should be included, unless the assessed valuation of the independent division exceeds that of the city corporation, when computed on a common basis, by 10 per cent or more. In the latter case the same percentage of the aggregate figures for the independent division is to be included as the city valuation forms of the valuation of the independent division. Under this rule the total valuation and levies of all school districts have been used with the exception of those in Joliet, Ill., and Pueblo, Colo. In certain of the cities of Group I the county taxes levied within the city are included in Table 28 for reasons stated in the text for Table 2.

The table gives separately the valuations subject to general property taxes and those subject to special property taxes for the city corporation and for each independent division. The definitions of general property taxes and special property taxes are given in the introductory text on page 18.

The classification of property belonging to railroads, telegraph companies, and a number of similar corporations, varies in the different states; in some states such properties are classified as real, in some as personal, and in others as both real and personal. The reported valuation of the cities follows the classification of the states in which they are located. In the cities of New York the real estate valuation, therefore, includes the valuations of telegraph lines, wires, poles, and appurtenances, and all surface, underground, or elevated railroads; while for Ohio cities the personal property valuations include the valuations of the roadbed, water and wood stations, and such other realty as is necessary for the daily operation of railroads. A detailed report on the methods of classification and the valuations of such properties would be of interest.

Reported basis of assessment in practice.—The reported basis of assessment in practice is an estimate, furnished by city officials, of the percentage which the assessed valuation of property forms of its true value. The figures for both real and personal property are subject to possible error, but the former are the more trustworthy. Yet even in the case of real property, only a critical investigation, involving a comparison between the assessed valuations of lands sold and the considerations received at such sales, will afford data for a true statement of the basis of assessment in practice.

For real property, the percentages in the table are all undoubtedly reckoned on the same basis. For personal property, however, there are probably two different bases, the ratio being in one case that of the assessed valuation of the personal property included in the tax list to the true value of the same property, while in the other case it is that of the assessed valuation of the personal property reported to the assessor for taxation to the true value of all personal property; one includes only property that is taxed, while the other takes into consideration also that which escapes taxation. There is greater uniformity in the reports for this class of property than formerly, but undoubtedly in a few instances the ratio of the assessed valuation of personal property taxed to the true value of all taxable personal property is given.

Rates of levy.—The rates of levy for general property taxes per $1,000 of assessed valuation and per $1,000 of reported true value are given in detail for the several taxing bodies. In some instances the rates shown in the table are average rates, and for this reason the specific rates of levy for divisions of the government in which property is taxed at two or more rates are given below in the accompanying text table. The rates based on the reported true value are subject to

all the possible errors of the estimates given in the column headed "reported basis of assessment in practice."

Tax levies.—Under the head of "general property taxes" are included all general property taxes levied for all divisions of the municipal governments. In certain cases the result obtained by applying the rate to the assessed valuation differs from the amount of levy reported, the variation being due to some one or more of the many factors affecting the tax lists, such as the addition of supplementary tax lists, changes in valuation, and the abatement of taxes. These variations are all trifling, however, and are referred to only for the purpose of calling attention to the complexity of the data relating to taxes and the difficulty of securing accuracy in all details.

Special methods of assessment and taxation.—The assessed valuation of property subject to general property taxes in divisions of the city government having two or more rates of levy, together with the specific levies in the different districts of the cities, are given in Table XXIII. Table XXIV similarly shows the assessed valuation subject to special property taxes and the specific levies for cities levying such taxes at two or more rates. These tables thus show for each city the assessed valuations subject to different rates of taxation, together with the local rates and the amount of taxes levied.

TABLE XXIII.—ASSESSED VALUATIONS OF PROPERTY SUBJECT TO GENERAL PROPERTY TAXES IN DIVISIONS OF THE CITY GOVERNMENT HAVING TWO OR MORE RATES OF LEVY, WITH RATES AND LEVIES FOR EACH TAXING DISTRICT, LEVY, OR CLASS OF PROPERTY: 1908.

[NOTE.—Under the head "city corporation proper" in Table XXIII are shown the assessed valuation for the city as a whole, together with the rates and amount of tax levied thereon for general city purposes, as distinguished from the valuation and levies of taxing districts including only a part of the city.]

City number.	CITY, DIVISION OF GOVERNMENT, AND TAXING DISTRICT, LEVY, OR CLASS OF PROPERTY.	Assessed valuation.	Rate per $1,000 of valuation.	Levies.
1	New York, N. Y.:			
	City corporation—			
	City corporation proper	$7,158,190,400	$15.51	$111,019,458
	County of New York	5,365,115,461	0.63	3,387,079
	County of Kings	1,418,312,907	1.19	1,691,701
	County of Queens	306,367,810	1.09	335,081
	County of Richmond	68,394,222	1.60	109,577
2	Chicago, Ill.:			
	Lincoln Park district—			
	North town	36,812,940	9.00	331,435
	Lakeview town	28,828,717	12.60	363,430
3	Philadelphia, Pa.:			
	City corporation—			
	City property	1,225,014,858	15.00	18,375,223
	Suburban property	67,818,365	10.00	678,184
	Farm property	24,458,830	7.50	183,441
	Poor districts—			
	City property	74,415,578	0.50	37,208
	Suburban property	48,182,215	0.33	16,061
	Farm property	15,593,065	0.25	3,898
4	St. Louis, Mo.:			
	School district—			
	Current levy	524,317,900	6.00	3,145,812
	Omissions of previous year	15,780	5.50	87
6	Baltimore, Md.:			
	City corporation—			
	Old city	419,758,408	20.00	8,395,168
	Annexed territory	13,584,774	6.00	81,509
7	Pittsburg, Pa.:			
	City corporation—			
	City corporation proper—			
	City property	454,298,943	9.50	4,315,840
	Suburban property	242,083,761	6.33	1,533,197
	Farm property	7,888,619	4.75	37,471
	Former city of Pittsburg—			
	Wards 1 to 37 (special)—			
	City property	374,957,423	5.05	1,893,535
	Suburban property	204,517,259	3.37	688,541
	Farm property	7,021,719	2.52	17,730
	Ward 38 (special)—			
	City property	2,110	6.05	13
	Suburban property	1,947,853	4.04	7,869
	Ward 39 (special)—			
	City property	1,390	8.25	11
	Suburban property	1,637,001	5.50	9,004
	Ward 40 (special)—			
	City property	1,110	5.75	6
	Suburban property	1,005,779	3.84	3,862
	Ward 41 (special)—			
	City property	5,840	7.25	42
	Suburban property	608,357	4.84	2,944
	Farm property	106,825	3.63	388
	Ward 42 (special)—			
	City property	2,000	11.75	24
	Suburban property	493,650	7.84	3,870
	Ward 43 (special)—			
	City property	2,320	15.25	35
	Suburban property	3,876,057	10.16	39,381
	Former city of Allegheny (special)—			
	City property	79,326,750	5.33	423,108
	Suburban property	24,331,575	3.56	86,620
	Farm property	760,075	2.66	2,022
	School districts—			
	Former city of Pittsburg—			
	45 subschool districts	592,307,316	[1] 1.50	885,690
	Former city of Allegheny—			
	Central school district	104,418,400	4.00	411,335
	15 subschool districts	104,418,400	[1] 2.72	284,471
8	Cleveland, Ohio:			
	City corporation—			
	City corporation proper	$248,993,100	$13.40	$3,336,506
	Sewer districts	212,348,140	2.42	514,661
13	Milwaukee, Wis.:			
	City corporation—			
	City corporation proper	223,040,800	19.31	4,307,593
	Sewer districts—			
	East	64,899,595	0.46	29,715
	West	107,083,965	0.91	100,675
	South	51,057,240	1.05	49,563
	Bayview	[2] 5,757,230	0.56	3,225
17	Minneapolis, Minn.:			
	City corporation—			
	City corporation proper	175,912,389	19.61	3,449,642
	Ward	175,912,389	[1] 1.66	292,194
21	St. Paul, Minn.:			
	City corporation—			
	City corporation proper	105,985,805	19.51	2,067,783
	Interest districts 1, 2, 3, 4, 5, 6, 8	([3])	2.96	[3] 307,900
	Interest districts 7, 9, 10	([3])	2.46	
23	Rochester, N. Y.:			
	City corporation—			
	City corporation proper	149,357,120	18.90	2,823,125
	Real estate purchased with pension money	405,115	7.10	2,875
	Railroad sinking fund levy	148,771,270	0.01	1,981
	Town audit levy	148,771,270	0.90	135,117
24	Kansas City, Mo.:			
	City corporation—			
	City corporation proper	142,147,315	12.50	1,776,830
	Park	52,870,410	3.00	158,610
26	Denver, Colo.:			
	School district—			
	General levy	122,356,680	7.50	917,675
	District No. 2 (special)	12,736,130	3.00	38,208
	District No. 7 (special)	1,948,005	4.90	8,571
	District No. 17 (special)	8,639,930	3.00	25,920
	District No. 2 (special)	1,784,010	4.00	7,136
28	Los Angeles, Cal.:			
	City corporation—			
	Old city	225,158,528	12.50	2,814,292
	Annexation of 1896	32,821,598	12.10	396,948
	Annexation of 1899	3,402,454	12.00	40,824
	Annexation of 1906	3,807,450	11.50	43,704
30	Seattle, Wash.:			
	City corporation—			
	Old city—			
	Property taxed at first rate	137,795,682	14.80	2,039,376
	Property taxed at second rate	20,350,320	14.30	291,009
	Columbia and South Park	1,230,882	12.75	15,693
	Ravenna, South Seattle, and Southeast Seattle	6,322,464	13.25	84,311
	West Seattle	7,536,273	12.71	95,786
	Ballard	4,901,097	14.05	68,810
33	New Haven, Conn.:			
	City corporation—			
	Wards 1 to 12—			
	Property taxed at first rate	112,793,885	14.38	1,622,315
	Property taxed at second rate	300,847	8.78	2,642
	Wards 13 to 15—			
	Property taxed at first rate	4,394,969	7.78	34,206

[1] Average rate. [2] Now part of south sewer district. Taxed separately for old debt. [3] Not reported separately.

TABLE XXIII.—ASSESSED VALUATIONS OF PROPERTY SUBJECT TO GENERAL PROPERTY TAXES IN DIVISIONS OF THE CITY GOVERNMENT HAVING TWO OR MORE RATES OF LEVY, WITH RATES AND LEVIES FOR EACH TAXING DISTRICT, LEVY, OR CLASS OF PROPERTY: 1908—Continued.

City number.	CITY, DIVISION OF GOVERNMENT, AND TAXING DISTRICT, LEVY, OR CLASS OF PROPERTY.	Assessed valuation.	Rate per $1,000 of valuation.	Levies.
	New Haven, Conn.—Continued.			
	City corporation—Continued.			
	Wards 13 to 15—Continued.			
	Property taxed at second rate	$2,406,685	$2.38	$5,977
	Westville school district—			
	Wards 1 to 12	300,847	5.00	1,504
	Ward 13	2,479,078	7.00	17,354
34	Scranton, Pa.:			
	City corporation—			
	City property	56,040,895	5.55	311,027
	Suburban property	9,534,230	3.70	35,277
	Farm property	6,474,035	2.78	17,965
43	Nashville, Tenn.:			
	City corporation—			
	Old city	60,426,296	15.00	906,394
	Annexed territory	9,033,097	11.00	98,364
45	Hartford, Conn.:			
	City corporation—			
	City property	71,179,141	17.78	1,202,221
	Farm property	628,071	6.00	3,768
47	Albany, N. Y.:			
	City corporation—			
	City corporation proper—			
	Property taxed at first rate	79,820,060	15.20	1,213,265
	Property taxed at second rate	194,995	12.80	2,496
51	Bridgeport, Conn.:			
	City corporation—			
	City property	75,727,647	15.51	1,174,607
	Farm property	3,483,675	6.70	23,340
53	Wilmington, Del.:			
	City corporation—			
	Property taxed at full rate	47,002,086	15.00	705,031
	Property taxed at half rate	2,657,320	7.50	19,930
54	Des Moines, Iowa:			
	City corporation—			
	City corporation proper	19,386,645	24.40	455,395
	Old city	13,859,460	1.50	20,789
	Water district	17,217,193	3.00	51,652
	Light district	17,430,615	4.50	78,438
	Park district	19,386,645	3.00	56,827
	Road district	722,902	5.00	3,615
	Omissions of other years	(1)	(1)	4,532
59	Troy, N. Y.:			
	City corporation—			
	City corporation proper	56,773,858	14.56	826,498
	Old Troy	48,573,101	4.44	215,612
	Sycaway	202,150	3.31	669
	North Greenbush and St. Marys	639,325	1.97	1,262
	Real estate purchased with pension money	112,609	4.20	473
60	Oakland, Cal.:			
	City corporation—			
	Real estate and secured personal property—			
	Old city	80,430,100	12.00	961,161
	Annexation of 1891	5,115,200	11.90	60,871
	Annexation of 1897	12,122,250	11.60	140,618
	Unsecured personal property—			
	Old city	5,649,525	12.50	70,619
	Annexation of 1891	35,050	12.40	435
	Annexation of 1897	301,275	12.10	3,645
	School district—			
	Property taxed at first rate	90,642,450	0.70	63,450
	Property taxed at second rate	7,136,382	1.58	11,240
65	Norfolk, Va.:			
	City corporation—			
	Old city	40,314,440	16.50	665,188
	Park Place	2,268,780	17.00	38,569
67	Schenectady, N. Y.:			
	City corporation—			
	Inside lamp district	45,157,402	17.53	791,387
	Outside lamp district	21,000	16.42	345
	Property subject to fire tax	40,747,156	2.50	101,923
68	Hoboken, N. J.:			
	Old city (real and personal property)	48,696,400	8.89	432,911
	Weehawken addition (personal property)	906,700	8.89	8,060
	Weehawken addition (real property)	11,455,900	8.19	93,824
73	San Antonio, Tex.:			
	City corporation—			
	City corporation proper	$62,740,785	$10.60	$665,052
	Improvement districts Nos. 1 and 2	3,844,190	1.00	3,844
	Improvement district No. 3	2,218,865	1.20	2,663
	Improvement district No. 4	5,904,800	0.20	1,181
	Improvement district No. 5	669,275	0.80	535
	Improvement districts Nos. 6 and 7	2,915,565	2.50	7,289
	Improvement district No. 8	4,220,400	1.30	5,487
	Improvement district No. 9	2,642,045	1.60	4,227
	Improvement district No. 10	1,998,120	1.70	3,397
	Improvement district No. 11	10,824,110	0.80	8,659
75	Waterbury, Conn.:			
	City corporation—			
	Old city	48,131,658	14.23	684,913
	City annexation	5,829,134	4.43	25,823
	School annexation	3,829,339	12.13	46,450
80	Tacoma, Wash.:			
	City corporation—			
	District No. 1	46,394,849	12.00	556,715
	District No. 2	6,289,844	11.25	70,749
	District No. 3	1,512,094	8.13	12,293
95	Spokane, Wash.:			
	City corporation—			
	Old city	59,000,923	10.00	590,001
	Annexed territory	3,180,017	8.67	27,500
103	Sioux City, Iowa:			
	City corporation—			
	City corporation proper	8,532,684	33.70	287,551
	Lighting district	7,899,000	3.00	23,697
	Water district	8,240,000	4.00	32,960
104	Johnstown, Pa.:			
	School district—			
	General levy	17,344,622	10.00	173,446
	Annexed territory	206,160	2.90	598
116	Davenport, Iowa:			
	City corporation—			
	City property	22,478,140	16.50	371,295
	Agricultural property	166,485	5.00	832
	Water district	22,347,140	1.50	33,523
127	Superior, Wis.:			
	City corporation—			
	City corporation proper	18,147,103	25.37	462,207
	Sewer districts Nos. 1, 2, 4, 5	10,999,910	1.00	11,000
	Sewer districts Nos. 3 and 6	1,932,470	2.00	3,865
129	Jacksonville, Fla.:			
	City corporation—			
	City corporation proper	24,296,800	13.00	315,862
	Fire district	23,876,837	4.10	97,895
139	Elmira, N. Y.:			
	City corporation—			
	City corporation proper	19,448,546	18.86	366,799
	Real estate purchased with pension money	172,891	7.40	1,279
	Town audit levy	19,497,270	1.55	30,348
140	New Britain, Conn.:			
	City corporation—			
	City property	26,287,437	16.26	427,559
	Farm property	415,177	10.01	4,158
147	Auburn, N. Y.:			
	City corporation—			
	City corporation proper	17,382,166	23.99	416,974
	Real estate purchased with pension money	138,435	14.84	2,053
	Town audit levy	17,382,166	0.41	7,142
154	Pueblo, Colo.:			
	City corporation—			
	City corporation proper	16,134,603	18.00	290,423
	Former city of Pueblo (special)	8,727,483	0.50	4,364
	Former city of South Pueblo (special)	4,065,051	0.90	3,659
	Park districts Nos. 1 and 2	12,731,859	1.50	19,097
	Park district No. 3	853,339	0.40	341
155	Newport, Ky.:			
	City corporation—			
	City corporation proper	13,885,583	15.00	208,284
	Sewer district A	1,302,000	3.60	4,687
	Sewer district B	3,233,740	1.80	5,821
	Sewer district C	2,496,095	3.20	7,988
	Sewer district D	2,720,600	2.60	7,074
	Sewer district E	306,900	6.20	1,903

[1] Not reported.

TABLE XXIV.—*Assessed valuations of property subject to special property taxes in cities having two or more rates of levy, with rates and amounts of levies for each class of property: 1908.*[1]

City number.	CITY, DIVISION OF GOVERNMENT, AND CLASS OF PROPERTY.	Assessed valuation.	Rate per $1,000 of valuation.	Levies.
4	St. Louis, Mo.:			
	City corporation—			
	Steamboats	$189,000	$1.00	$189
	Merchants' and manufacturers' property	75,506,800	2.00	151,014
6	Baltimore, Md.:			
	Securities	146,688,857	3.00	440,067
	Deposits in savings bank	80,000,000	1,875	150,000
56	New Bedford, Mass.:			
	Bank stock	1,422,310	19.00	27,024
	Ships in foreign trade	5,400	3.33⅓	18
65	Norfolk, Va.:			
	Bank stock	5,168,327	8.00	41,347
	Intangible personal property—			
	Old city	3,812,470	8.00	30,500
	Park Place	64,040	17.00	1,089
68	Hoboken, N. J.:			
	Second-class railroad property—			
	Old city	3,576,156	8.89	31,792
	Weehawken addition	794,048	8.19	6,503

[1] Exclusive of statistics as to assessed valuation of mortgages and bank stock, and the amount of levies on these classes of property in New York cities, shown in Table XXV.

Table XXV shows the special property taxes levied in New York cities on bank stock and on mortgages recorded in 1908. The tax on bank stock is levied at the rate of 1 per cent; that on mortgages is levied at the rate of one-half of 1 per cent, and is collected by the county, which, after deducting the cost of collection, distributes the proceeds—one-half to the state and the other half to the taxing district in which the mortgaged property is situated. The bank tax levy for Troy includes $377 distributed to the Lansingburg school district. The assessed valuation of these classes of property and the amount of levies are as follows:

TABLE XXV.—*Assessed valuation of bank stock and mortgages in New York cities, with amount of taxes levied: 1908.*

City number.	CITY.	ASSESSED VALUATION.		LEVIES.	
		Bank stock.	Mortgages.	Bank stock.	Mortgages.
1	New York	$309,140,660	$526,319,310	$3,091,407	$1,315,798
9	Buffalo	10,710,380	13,553,515	[1] 107,104	33,884
23	Rochester	5,158,752	9,235,996	51,588	23,090
35	Syracuse	3,792,644	2,082,292	37,926	5,206
47	Albany	6,562,257	3,178,002	65,623	7,945
59	Troy	2,747,413	1,708,284	27,474	4,271
66	Yonkers	239,351	5,571,136	2,393	13,928
67	Schenectady	550,048	1,557,800	5,500	3,895
70	Utica	5,353,689	3,794,692	53,537	9,487
106	Binghamton	1,190,731	1,161,308	11,907	2,904
139	Elmira	778,482	1,924,780	7,785	4,812
147	Auburn	642,962	917,188	6,430	2,293

[1] Of this amount, $8,540 is county levy.

TABLE 29.

Payments and receipts for meeting governmental costs.—In the preceding tables of this report dealing with payments and receipts, a classified presentation has been made of the total payments and receipts of governments, the only exceptions to this rule being that certain transfers between accounts and divisions of the city government and certain accounting transactions have been excluded. It is apparent, however, that there may be, and usually are, some payments by a city government to the public which are made in error and which are refunded; likewise there are often receipts by a city government which may or may not be in error and which are refunded. Such refunded payments and receipts must be excluded before the receipts and payments of one city will be strictly comparable with those of another. It might seem that these payments should be excluded from the detailed payments and receipts as shown in Tables 4 to 15, but as a matter of practical accounting it is impossible to do so, partly because such exclusion would entail a great amount of work for the accomplishment of a small result, and partly because the amount paid or received in refunds may not be paid or received in the same fiscal year as the original receipt or payment corrected by the refund. There are also other payments and receipts by governments mentioned in the text below which must be eliminated before the payments and receipts of one city can be compared on a net basis with those of another.

In Table 29 the refunded payments spoken of above and all other payments and receipts which do not enter into the costs of government have been excluded. The object of the table is to present for each city a summary of those transactions which affect its financial condition—all counterbalancing, investment, trust, and nominal payments and receipts having been eliminated (see text to Table 3). In other words, the transactions of the different cities are placed upon a net basis, and as thus presented are referred to as transactions *for meeting governmental costs.*

As defined on page 19, *payments for meeting governmental costs* are the net amounts of money which cities pay or expend for meeting those costs which are essential to the conduct of their business, and are subdivided into expenses, interest, outlays, and payments on account of debt, while *receipts for meeting governmental costs* are the net amounts received from the public for the purposes of government, after making deductions for receipts in error and other duplications.

The several classes of payments and receipts shown in Table 29 are fully defined on pages 19 and 20, and may be here briefly described as follows:

Expenses are the accrued costs, paid or payable, incurred in the maintenance and operation of the government and business undertakings of cities.

Interest is the accrued cost, paid or payable, incurred by cities in the use of credit capital.

Outlays are the accrued costs, paid or payable, of lands and other properties and improvements, more or less permanent in character, which are used by municipalities in the exercise of their governmental functions or in connection with their business undertakings.

The *payments or receipts on account of debt* given in Table 29 are the excess of payments to, over receipts

from, the public on account of debt—or vice versa—and measure the net decrease or increase in city obligations held by the public.

The *revenues* of municipalities are the amounts of money or money's worth provided or obtained by them for meeting their costs of government, and are derived from (1) the exercise of the governmental powers of taxation and police control; (2) donations and grants for governmental uses; (3) the performance of services or the furnishing of materials for compensation; and (4) the operation or management of the productive enterprises, investments, and properties of the government.

The several classes of expenses and revenues are defined in the introduction to this report and also in the text descriptive of the tables giving the details of payments for expenses and receipts from revenues.

As the per capita payments and receipts for meeting governmental costs are given in Table 30, and the per cent distribution in Table 31, reference should be made to the text discussion of these tables for an analysis of the figures on these bases.

In the construction of this table the figures for the payments for expenses and interest have been obtained by deducting from the total payments reported in Tables 4 to 7, which show the gross payments for expenses and interest, the amount of payments refunded, and of service transfers between the departments of the government. In computing the payments for "outlays" deductions have been made not only for the duplications due to erroneous payments later corrected by refund receipts and to interdepartmental transactions, but also for receipts from the sale of real property and from insurance. Such receipts arise from the conversion into cash of a part of the city's permanent investment, which had been acquired by means of outlays previously reported, and correspond to those receipts of a commercial enterprise which result from the conversion of one form of capital asset into another. Hence such receipts must be deducted from the gross payments for outlays in order to ascertain the net addition, during a given period, to the value of the city's permanent properties, the cost of which net addition must be met either from revenues or from loans.

The column showing payments on account of debt indicates that 38 of the 158 cities reported payments for reduction of debt in excess of receipts from new debt obligations incurred. In 1907, 30 out of 158 cities covered by the investigation, and in 1906, 53 out of 158 cities, reported net payments for reduction of debt. In most cities reporting net receipts from debt, the loans were made in order to construct public properties and improvements, for which the payments, as shown in the column "outlays," are greatly in excess of the net receipts from debt. Thus, for the 158 cities considered, the excess of receipts on account of debt over payments on account of debt amounted to $196,107,290, or 72 per cent of the amount paid for outlays, while the corresponding percentage for 1907 was 50 per cent. A partial explanation of the larger percentage for 1908 is that that year was a more favorable one for making loans than 1907, on account of the lower rate of interest that prevailed for money. Many cities took advantage of these low rates and issued bonds, the proceeds from which were not spent on outlays until the fiscal year 1909. For 1907 only 9 cities, all included in Groups III and IV, showed larger receipts on account of debt than payments for outlays, while for 1908 the number of cities showing such an excess was 21, of which 4 were in Group I.

Excess of payments or of receipts.—The last four columns of Table 29 correlate, or "strike a balance between," payments and receipts for meeting governmental costs. Three bases of study are presented: (1) The excess of payments for revenue expenditures—that is, expenses, interest, and outlays—over receipts from revenues, or the reverse; (2) the excess of receipts from revenue over payments for expenses and interest; and (3) the excess of payments for revenue expenditures over receipts from commercial revenues—that is, receipts from the performance of services or the furnishing of materials for compensation. In all of these comparisons it should be borne in mind that *payments* and *receipts* are given and not accrued current expenses, interest, outlays, and revenues. The relative merits of studies based respectively on payments and receipts and on accruals may be disregarded for the present, since too small a number of cities keep their accounts on the basis of accrued revenues and expenses to justify the Bureau of the Census in adopting that basis for its statistics. Table 29 is deficient in that it does not show the cash balances available for meeting governmental costs at the beginning and the close of the year. A deficit in the receipts from revenue for the current year might, for some cities, be largely or wholly offset by a free cash balance at the beginning of the year.

An *excess of payments for revenue expenditures over receipts from revenues* indicates that during 1908 payments for the costs of government exceeded receipts from revenues. This excess is sometimes referred to in governmental finance as a "revenue deficit" or "deficit in revenue receipts." Such a term may be correctly used in government business in referring to the excess of expenses, interest, and outlays over revenues, since all such costs must eventually be met from revenues, while in private finance outlays are always chargeable against capital receipts. In governmental business, however, good financial management may demand that a part of the cost of new work be distributed by means of loans over a series of years. Thus all outlays are not necessarily chargeable against the revenues of the *current* year.

For each group of cities the amount given as the excess of payments for revenue expenditures over revenue receipts is the sum of the several excesses reported, and not the excess of all revenue expenditures

over all revenue receipts for the group; that is, in computing for each group of cities the excess of payments over receipts, those cities with an excess of receipts over payments are excluded.

In both 1908 and 1907, out of the 158 cities covered by this report, 119, or 75.3 per cent, showed an excess of payments for revenue expenditures over revenue receipts; in 1906 only 57.6 per cent, and in 1905, 62.3 per cent, showed such an excess. The 119 cities showing revenue deficits in 1908 include 14 of the 16 in Group I, 25 of the 30 in Group II, 37 of the 47 in Group III, and 43 of the 65 in Group IV. With the exception of Jersey City, N. J., Yonkers, N. Y., and Montgomery, Ala., each of the 119 cities with a revenue deficit in 1908 had sufficient revenues to meet its expenses and interest, so that the deficits may be considered as due to payments for improvements and additions.

If the expenditures and revenues of those cities showing an excess of revenue receipts over revenue expenditures are excluded from consideration, the percentage of revenue expenditures not met from revenues was 22.2 for the cities of Group I, 14.9 for those of Group II, 17.4 for those of Group III, and 19.2 for those of Group IV. The percentages are exceptionally large for New York City (31.1), and New Orleans, La. (41.9) in Group I; for Jersey City, N. J. (25.1), Columbus, Ohio (28.9), and Los Angeles, Cal. (31.7), in Group II; for Yonkers, N. Y. (36.4), Schenectady, N. Y. (29.9), and Portland, Me. (73.5), in Group III; and for Springfield, Ohio (33.7), Wichita, Kans. (36.7), South Omaha, Nebr. (39.5), Knoxville, Tenn. (35), New Britain, Conn. (37.6), and Chattanooga, Tenn. (44.7), in Group IV. So far as the figures for a single year can be trusted, these percentages indicate that the proportion of costs of government not met from revenues does not vary materially with the size of the cities.

For all cities combined and for each group of cities, the amount of the excess of payments for revenue expenditures over receipts from revenues is much less than the excess of receipts on account of indebtedness over payments on this account. For many individual cities, however, there is not a corresponding difference between the two items. Fourteen cities report net receipts from debt, yet do not show revenue deficits. On the other hand, 12 cities show revenue deficits, yet do not report net receipts from debt. It is evident, however, that the excess of costs over revenues must be met either from loans or from accumulated revenues, and while an analytical summary of payments and receipts for one year will not indicate from which source such costs are met, a statement covering a series of years would unquestionably show that a majority of the cities are annually borrowing money to meet the costs of government.

An *excess of receipts from revenues over payments for revenue expenditures* is the converse of the excess discussed above and indicates, for certain cities, that during 1908 receipts from revenues exceeded payments for the costs of government. This excess—frequently referred to in governmental finance as "revenue surplus"—is available for reducing present indebtedness, for meeting expenses of a future period, or for making improvements.

Of the 158 cities reported, 39 show an excess of revenue receipts over payments for revenue expenditures; in other words, these cities raised revenues sufficient not only to meet all current expenses, including interest on debt, and to pay for all new work, but to accumulate a surplus as well. In 1907, 39 out of 158 cities, and in 1906, 67 out of the same number of cities, reported a similar revenue surplus.

While the columns of Table 29 indicating the relation between payments for expenditures and receipts from revenues show the outcome of the financial transactions of each city during the year 1908, they do not disclose whether the policy of the city is (1) to pay for the largest possible proportion of properties and public improvements from current revenues, or (2) to incur debt for such properties and improvements, and thus leave the largest portion of their costs for future payments. This information would be disclosed, however, by a statement of revenue expenditures and revenue receipts for a series of years.

An *excess of receipts from revenues over payments for expenses and interest* is shown for 155 of the 158 cities. This excess must not, however, be considered as a "revenue surplus," as is the excess of the income or revenues of a commercial enterprise over its expenses, because wise municipal administration demands that at least part of the costs of new properties and improvements be paid from current revenues. But the amounts here shown may be considered as representing that portion of revenue receipts available for outlay payments or for the reduction of debt.

An *excess of payments for revenue expenditures over receipts from commercial revenues* shows the amount of payments for government purposes paid or payable from general revenues—that is, from taxes and other contributions by the citizens. With the exception of expenses of public service enterprises, which in most cities are chargeable against the revenues of such enterprises, it is impossible definitely to charge the several classes of expenditures against specified classes of revenues. But in a general way it may be assumed that general expenses, interest on funded debt other than that for public service enterprises, and the larger portion of outlays are paid or payable from general revenues, while special service expenses, expenses of invested funds and of public service enterprises, interest on indebtedness of such enterprises and on special assessment loans, and the smaller portion of outlays are paid or payable from commercial revenues. The outlays last referred to comprise (1) those to be met by special assessments, the receipts from which are included under "revenues from special services," and (2) those outlays for public

service enterprises which are paid, in accordance with local policy, out of the revenues of such enterprises.

Comparative summary, 1902 to 1908.—Appended to Table 29 is a summary of payments and receipts from 1902 to 1908 for those 147 cities of over 30,000 population which have been included in the census reports on statistics of cities for all of the years named. In preceding reports the number of cities has been given as 148, but since 1907 the number should have been given as 147, owing to the consolidation of Pittsburg and Allegheny, Pa., in that year. The payments and receipts from 1902 to 1907 are adjusted to the classification employed for 1908, so that they may be comparable for the six years. The payments and receipts presented in this summary, with the exception of those on account of interest and indebtedness, include certain counterbalancing payments and receipts which could not be segregated for 1902, 1903, or 1904. The amount of these transactions, however, is too insignificant to affect any deductions drawn from the figures here presented.

The total payments for general and special service expenses, for interest, and for outlays have steadily increased from 1902 to 1908, while payments for expenses of invested funds and of public service enterprises, and those on account of debt, have fluctuated. Receipts from each class of revenues have steadily increased during the six years, with the exception of a slight decrease in receipts from interest between 1903 and 1904, while receipts on account of debt have fluctuated greatly. The extraordinarily large receipts on account of debt in 1904, 1907, and 1908 are due principally to debt incurred in those years by New York City.

Table XXVI shows the payments for expenses and interest and outlays and the receipts from revenues for each year from 1902 to 1908, together with the percentages of increase over 1902. The fluctuations in payments and receipts on account of debt are so great that no attempt is made to present percentages for these figures.

TABLE XXVI.—*Summary of payments for revenue expenditures and of receipts from revenues, 1902 to 1908, with per cent of increase over 1902.*

YEAR.	PAYMENTS FOR REVENUE EXPENDITURES.				RECEIPTS FROM REVENUES.	
	Expenses and interest.		Outlays.			
	Amount.	Per cent of increase over 1902.	Amount.	Per cent of increase over 1902.	Amount.	Per cent of increase over 1902.
1908....	$492,847,161	47.2	$269,333,820	110.3	$625,228,608	48.8
1907....	452,560,186	35.1	238,965,393	86.6	569,205,651	35.5
1906....	408,248,833	21.9	192,601,828	50.4	527,298,653	25.5
1905....	390,270,193	13.6	185,803,366	45.1	501,371,100	19.3
1904....	367,605,375	9.6	183,456,119	43.2	469,520,550	11.7
1903....	345,392,429	3.1	173,136,348	35.2	441,460,294	5.1
1902....	334,888,692	.....	128,086,754	.....	420,177,674	.....

Each year from 1903 to 1908 shows an increase over the preceding year in every item presented in the table, the largest annual increase in expenses and outlays being from 1906 to 1907, while the largest annual increase in receipts from revenues is that from 1907 to 1908. During the period covered by the table the rates of increase in expenses and interest and in revenues have been practically equal, so that the ratio between the two is the same at the end of the period as at the beginning. The percentage of increase in outlays is slightly more than two and one-quarter times as great as that for revenues, showing that a rapidly increasing amount of municipal improvements and extensions is being met from loans. As shown in Table XXVI, the excess of revenues over expenses and interest in 1902 was sufficient to pay for 66.6 per cent of all outlays, while in 1908 it would pay for only 49.2 per cent of the outlays. Receipts from revenues are, of course, available for payments on account of debt, but in studying the relation between expenses and interest and revenues, the payments for the reduction of debt may be ignored, since the amounts appearing in the column showing payments in reduction of debt form such a small proportion of the total payments as to be almost negligible. Assuming, therefore, that all of the excess of receipts from revenues over payments for expenses and interest was available for meeting outlays, it is found by totaling the columns in the above table that the excess of revenues over expenses and interest for the seven years considered was sufficient to pay for 56.3 per cent of all outlays, the remaining 43.7 per cent being paid from loans. The percentage of the total outlays paid from revenues and from loans for each year from 1902 to 1908 was as follows:

YEAR.	Per cent paid from revenues.	Per cent paid from loans.	YEAR.	Per cent paid from revenues.	Per cent paid from loans.
1908.....	49.2	50.8	1904.....	55.6	44.4
1907.....	48.8	51.2	1903.....	55.5	44.5
1906.....	61.8	38.2	1902.....	66.6	33.4
1905.....	65.2	34.8			

TABLE 30.

Per capita payments and receipts for meeting governmental costs.—The payments and receipts for which per capita averages are presented in this table are exclusive of transfers between departments or funds and of all other duplications. For reasons given in the text for Table 29 the receipts from sales of real estate and from insurance are eliminated from the receipts and the same amount deducted from payments for outlays.

The per capita computations are based upon the population of the 158 cities as given in Table 1. Because of the absence of trustworthy data, the esti-

mates for seven of these cities are so defective that per capita payments and receipts computed from them would not reflect actual conditions or afford a true basis for comparisons; for these seven cities, therefore, no per capita averages are given. But the estimates of their population, although faulty, are used in computing per capita averages for the 158 cities as a whole and for the four groups, the errors of individual cases being so far neutralized in the totals as to reduce the percentage of error to a minimum.

The table shows that the cities included in Group I have the highest per capita averages both of payments and of receipts for meeting governmental costs, those of Groups II, III, and IV following in order. In other words, when each group of cities is considered as a whole, per capita expenditures and receipts show a tendency to increase with population. The figures for the individual cities, however, show many marked exceptions.

The following table is presented to show the growth in the per capita payments and receipts of the cities covered by the census reports:

TABLE XXVII.—*Comparative statement of per capita payments and receipts for meeting governmental costs: 1905 to 1908.*

GROUP AND YEAR.	PAYMENTS.				RECEIPTS.			
	Total.	For expenses and interest.	For outlays.	On account of debt.	Total.	From general revenues.	From commercial revenues.	On account of debt.
Grand total:								
1908	$32.14	$20.70	$11.32	$0.11	$34.54	$19.89	$6.39	$8.26
1907	29.94	19.45	10.28	0.20	29.85	18.43	6.07	5.35
1906	26.54	17.94	8.35	0.26	26.88	17.66	5.53	3.69
1905	25.80	17.18	8.29	0.33	25.93	17.25	5.36	3.32
Group I:								
1908	37.92	24.73	13.17	0.02	41.32	23.34	6.85	11.13
1907	35.47	23.25	12.00	0.22	34.90	21.32	6.36	7.22
1906	31.40	21.15	10.11	0.14	31.41	20.37	5.88	5.16
1905	30.58	19.96	10.38	0.24	30.49	20.08	5.81	4.60
Group II:								
1908	27.51	16.65	10.69	0.17	28.90	16.93	6.99	4.98
1907	25.60	15.68	9.79	0.13	26.46	16.20	7.00	3.25
1906	22.46	15.04	6.95	0.47	22.77	15.53	6.19	1.06
1905	21.11	14.68	6.16	0.27	21.42	14.53	5.60	1.28
Group III:								
1908	23.17	14.93	7.99	0.25	24.13	14.74	4.94	4.44
1907	22.24	14.70	7.31	0.23	22.08	14.56	4.85	2.67
1906	19.57	13.77	5.52	0.29	20.67	14.04	4.39	2.24
1905	19.70	13.65	5.51	0.54	20.43	13.78	4.58	2.07
Group IV:								
1908	21.06	13.81	6.89	0.35	21.85	13.41	4.75	3.70
1907	19.51	13.02	6.25	0.24	20.26	12.79	4.51	2.96
1906	18.77	12.57	5.78	0.42	19.72	12.71	4.23	2.79
1905	18.11	12.36	5.23	0.53	18.23	12.38	3.91	1.94

The increases in the per capita averages for both payments and receipts for the year 1908 over those for 1907 are due principally to the fact that the costs of municipal administration and improvements are increasing more rapidly than the population of the cities reported.

The figures included in the columns headed "on account of debt" are based not on the total payments and receipts for this purpose, but on the excess of one of these over the other. During the fiscal year 1908, only 36 of the 151 cities whose debt is reported in Table 30 decreased the amount of their debt. For these 36 cities, payments on account of debt are shown; for the remaining 115, receipts. The great decrease in the per capita payments on account of debt, both for the grand total and for Group I, is due to the fact that in 1908, of the 16 cities of Group I, Washington alone decreased its debt, and that by only 67 cents per capita; while in 1907 Washington decreased its debt by 69 cents per capita, and St. Louis by $3.88 per capita. The continued increase in the per capita receipts on account of debt, as shown in the last column of the above table, shows that in proportion to population the burden of debt is rapidly increasing.

TABLE 31.

Per cent distribution of payments and receipts for meeting governmental costs.—The percentages presented in this table are based on the amounts reported in Table 29, which shows the payments and receipts remaining after the elimination of all transfers between departments and other duplications. For Groups I, III, and IV the percentages show but little variation in the relative proportions of outlays and of the payments included under the head of "expenses and interest;" but for Group II the percentage represented by outlays is somewhat larger than for the other groups, while that for expenses and interest is correspondingly smaller. Among the individual cities the variations in the percentages of the total payments represented by payments for outlays are very great, ranging from 3 in Macon, Ga., to 78.4 in Portland, Me., the average being 35.2. In 2 cities this percentage was less than 10, in 14 cities it was between 10 and 15, in 20 cities it was between 40 and 50, and in 12 cities it was over 50.

Under the head of receipts "on account of debt," Table 31 shows for several cities of Group I exceptionally large percentages, corresponding to the high per capita averages shown in Table 30.

The percentages for the individual cities indicate several cases of comparatively large revenue from interest and other income on investments. Cincinnati, Ohio, derived 11.1 per cent of its total revenue from this source, principally from an investment in the Cincinnati and Southern Railway, and Philadelphia, Pa., 5.8 per cent, this representing largely interest on Girard trusts. Other cities showing a relatively large proportion of their receipts for meeting governmental costs as derived from interest, are Holyoke and Malden, Mass., each with 5.6 per cent; Galveston, Tex., 4.3 per cent; Chattanooga, Tenn., 4.2 per cent; and Fall River, Mass., 4 per cent, these figures representing principally interest on sinking and trust fund investments. With the above percentages should be compared the average percentage of interest receipts for all cities, which was only 1.5, the same as in 1907.

TABLE 32.

Payments for general and special service expenses, total and per capita.—In this table are presented the total and per capita payments for general and special service expenses, arranged in most cases according to the main groups of departments, offices, and accounts given in Table 4, but in a few cases showing separately the payments for the more important municipal departments, such as police and fire departments and schools.

The cities of Group I show the highest per capita average for all general and special service expenses, those of Groups II, III, and IV following in order. The same order appears in all per capita figures for groups of cities in Table 32, except that in the column headed "all other" under "protection of life and property" the per capitas for Groups III and IV are the same, while in the column headed "miscellaneous" the per capita payments for Group IV are larger than those for Group III. But the figures for individual cities in Table 32, like those in Table 30, show striking exceptions to the tendency noted for groups of cities, indicating that there are other factors calling for special investigation and study of local conditions.

Comparative statistics, 1902 to 1908.—In the comparative summary presented in connection with Table 32 the figures for the years from 1902 to 1907 have been adjusted to the classification used for 1908, thus securing approximately comparable statistics for the whole period.

In the seven years from 1902 to 1908 the per capita payments for all general and special service expenses by the 147 cities included in the summary increased $3.47, or 26 per cent. The highest per capita increase, amounting to $4.35, is shown by the cities of Group I, while the smallest, $1.85, is shown by those of Group III. There is no uniform annual increase; in fact, both the average for all cities and that for Group I show a slight decrease from 1902 to 1903. The classes of payments showing the most uniform increase from year to year in the per capita averages for the 147 cities are those for protection of life and property, sanitation, charities, hospitals, and corrections, and education, and those included under the head of "miscellaneous." The per capita payments for health conservation and for highways fluctuated during the earlier years, but later show a tendency to increase, while those for general government and for recreation at first decrease and later increase. As a rule, the annual changes in the per capita payments for each group of cities are of the same general character as those in the general average for the 147 cities included in the summary.

TABLE 33.

Per cent distribution of payments for general and special service expenses.—Table 33 shows the distribution, by object of payment, of general and special service expenses. This table brings out in strong relief the relative importance, in the several cities and groups of cities, of the principal classes of expenses.

The expenses for general government were relatively greatest for the cities of Group I, constituting 13.7 per cent of the total expenses for the group, while they constituted 8.9 per cent of the totals for Groups II and III, and 8.4 per cent of the total for Group IV. Among individual cities the highest percentage of expenses for general government, 20.7, was reported for Denver, Colo., for which the highest percentage was reported for 1907 and 1906 also; and the lowest, 4.7, for Terre Haute, Ind.

The percentages for police department expenses decrease in like manner from Group I to Group IV, being 14.5, 11.5, 11, and 10.2, respectively, for the different groups; for this class of expenses Savannah, Ga., shows the largest percentage, 23.3, and Racine, Wis., the smallest, 5.3. For fire department expenses the proportion was largest for the cities of Group IV, 13 per cent, and decreased progressively as the size of the cities increased, being 12.8 for Group III, 12.5 for Group II, and 9.1 for Group I; the highest percentage for any city was 28.1, reported for Macon, Ga., and the lowest 5, reported for Harrisburg, Pa.

The percentages represented by expenses for health conservation, and by those for libraries, art galleries, and museums, vary but little for the different groups. Among individual cities the largest percentage for health conservation, 6, was reported for Augusta, Ga., and the smallest, three-tenths of 1 per cent, for Pawtucket, R. I. For libraries, art galleries, and museums the largest percentage, 4.7, was reported for Rockford, Ill., while for thirteen cities no such expenses were reported.

The percentages of expenses for sanitation, for charities, hospitals, and corrections, and for recreation were all largest for Group I and smallest for Group IV, decreasing regularly for charities, hospitals, and corrections and for recreation, while for sanitation the percentage for Group III exceeded that for Group II. The largest percentage for sanitation, 21.6, was reported for Jacksonville, Fla., and the lowest, 1.8, for South Omaha, Nebr., and Joplin, Mo. The largest percentage for charities, hospitals, and corrections, 16.2, was reported for Haverhill, Mass., while thirteen cities reported no expenses for such purposes. For recreation the largest percentage, 7.3, was reported for Atlantic City, N. J., while Wheeling, W. Va., reported no expense for that purpose.

On the other hand, the percentages of expenses for highways and for schools were all smallest for Group I and largest for Group IV, increasing regularly from Groups I to IV, the percentages for the different groups being, respectively, for highways, 9.9, 12.5, 13.2, and 14.3; and for schools, 25.3, 33.2, 34.4, and 35.7. Lancaster, Pa., shows the largest percentage of expenses for highways, 27, and Hoboken, N. J., the lowest, 2.9. The

largest percentage of expenses for schools, 52.8, was reported for Topeka, Kans., while four cities, Mobile, Ala., Augusta and Macon, Ga., and Jacksonville, Fla., reported no expenses for such purposes. In these cities and Savannah, Ga., for which the expenses for schools reported consisted merely of a small payment to a private college, the schools were managed directly by the counties. For all cities except the five just mentioned and the cities of Manchester, N. H., and Charleston, S. C., a larger percentage of the total expenses was reported for schools than for any other one purpose shown in the table. Although the per capita expenses for schools, shown in Table 32, increase with the size of the cities, they do not increase as rapidly as other per capita expenses; hence the percentages represented by school expenses, given in Table 33, are relatively greater for the cities of Group IV than for those of Group I.

TABLE 34.

Payments for outlays, total and per capita.—In this table per capita payments for outlays are presented separately for those groups of departments and offices reporting the largest outlays in Table 8, and for all public service enterprises. The groups of departments included under the head "all other" are those included in previous tables under the heads "general government," "protection of life and property," "charities, hospitals, and corrections," and "miscellaneous."

To a limited extent these per capita figures are a measure of the relative progressiveness of cities with approximately the same population. In making comparisons between individual cities, however, these figures must be used with caution, because they record extraordinary transactions. In all comparisons due allowance must be made for the conditions and circumstances which necessitated the outlays; for example, the newer and more rapidly growing cities must make relatively greater outlays than those older cities with a normal annual growth, because the latter are more adequately provided with permanent public improvements.

The table shows that the per capita average of the total payments for outlays for all cities in 1908 was $11.43 as compared with $10.38 for 1907 and $8.56 for 1906. The average for Group I was $13.25, or considerably greater than the average for all cities, while the average for each of the remaining three groups was materially smaller. For each class of outlays, with the exception of those for health conservation and sanitation and for highways, Group I shows larger per capita payments than does any one of the other three groups; for the two purposes mentioned, the largest per capita payments were made by the cities of Group II. The per capita payments for outlays by the several groups of cities do not, however, increase with the size of the cities as uniformly as do the per capita payments for expenses. The differences in the total outlays per capita for individual cities are very great, for reasons stated in the preceding paragraph, and call for even more careful study than do the differences in the amounts of general and special service expenses per capita referred to in the text for Table 32.

For each group of cities the total payments for outlays per capita in 1908 were larger than in 1907, the percentages of increase being as follows: Group I, 9.5; Group II, 9; Group III, 9; and Group IV, 11.9.

TABLE 35.

Receipts from general revenues, total and per capita.—In this table are presented the total and per capita receipts from general revenues under the most important of the heads shown in Table 10. These receipts include amounts received by the city which were subsequently refunded, and also, for a few cities, small receipts from service transfers; but the exaggeration of the group totals resulting from the inclusion of such receipts is but little more than 1 per cent. The column headed "all other general revenues" includes receipts from fines and forfeits and from subventions, grants, and gifts.

In Table XXVIII, which is based upon the data given in Table 35, the relative importance of the several classes of receipts from general revenues is shown by groups of cities.

TABLE XXVIII.—*Per cent distribution of receipts from general revenues: 1908.*

GROUP.	TAXES.			LICENSES AND PERMITS.		All other general revenues.
	General property taxes.	Special property and business taxes.	Poll taxes.	Liquor licenses and taxes.	All other licenses and permits.	
Grand total...	79.2	2.6	0.3	8.5	2.0	7.4
Group I.....	80.0	2.9	0.1	8.7	1.7	6.6
Group II.....	78.6	1.6	0.4	8.6	2.5	8.3
Group III.....	77.0	2.8	1.0	7.6	2.1	9.5
Group IV.....	76.4	2.1	0.7	7.6	4.2	9.0

The above table indicates that the proportion which general property taxes constitute of all general revenues increases with the size of cities, rising progressively from 76.4 per cent for Group IV to 80 per cent for Group I. The cities of Groups I and II received a larger percentage of revenue from liquor licenses than did those of Groups III and IV. On comparing the percentages of receipts from this latter source for the last four years covered by the census reports on the statistics of cities, it will be found that for the first two groups they increased from 1905 to 1906 and decreased from 1906 to 1908, while for the two groups of smaller cities they decreased from 1905

to 1906 and increased from 1906 to 1907; while from 1907 to 1908 the percentage remained the same for Group III and decreased for Group IV. The percentages shown for "all other licenses and permits" and for "all other general revenues" are smallest for Group I, the former being largest for Group IV and the latter being largest for Group III. The revenues included under the latter head consist, to a considerable extent, of subventions and grants, from which, as stated in the text for Table 38, the larger cities derive proportionately less than do the cities of smaller size.

Comparative summary, 1902 to 1908.—The comparative summary appended to Table 35 shows that from 1902 to 1903 there was but little change in the per capita receipts from general revenues for the 147 cities covered by the summary, but that from 1903 to 1907 there was an increase, at a rate approaching uniformity, from $16.11 in 1903, by successive steps of 62, 63, 45, and 77 cents, to $18.58 in 1907; while from 1907 to 1908 the increase was $1.46, or nearly twice that of any one of the preceding years, bringing the total up to $20.04. For the years 1903 to 1905 much the larger part of this increase was in the per capita receipts from general property taxes, the main class of revenue. These increased from $12.97 in 1903, by successive steps of 44 and 57 cents, to $13.98 in 1905, while the changes for other general revenues, though generally upward, were comparatively inconsiderable. From 1905 to 1906, however, the per capita receipts from taxes showed a slight decrease, while those from all other classes of general revenues increased, nearly two-thirds of this increase being due to liquor licenses, for which the average was $1.34 in 1905 and $1.63 in 1906. From 1906 to 1907 there was an increase of 64 cents in the per capita receipts from general property taxes and but little change in those from other forms of general revenue; while from 1907 to 1908 there was an increase of $1.26 in per capita receipts from general property taxes, with a slight increase in those from the other forms of revenue, except special property and business taxes, which showed a decrease per capita, and poll taxes, for which the per capita remained the same as for 1907.

Comparison of the averages for the four groups of cities shows that the increases above noted in the per capita average for "all general revenues" and for revenues from "general property taxes" apply to almost the same extent in all groups, but that the slight decrease shown in the per capita average for taxes from 1905 to 1906 is due entirely to Group I, principally on account of a decrease in "general property tax" receipts in New York City.

TABLE 36.

Interest rates.—The first part of Table 36 is confined to an analysis of the rates of interest paid by the cities on the interest-bearing general bonds, special assessment bonds, and revenue loans, so far as the interest rates were reported. For most cities, nearly all of the outstanding debt has been included; in fact, out of a total outstanding debt at the close of the year of $2,109,220,215, as shown by Table 22, $2,054,718,834, or 97.4 per cent, has been included. Outstanding warrants have been excluded despite the fact that in several western cities—notably, Butte, Mont., Spokane, Wash., and Pueblo, Colo.—they bear interest at the rate of 6 per cent per annum and form a considerable proportion of the total outstanding debt. Other items of debt that have been excluded are past-due bonds on which interest payments have ceased and certain noninterest-bearing revenue loans. The reason for the exclusion of many revenue loans was that certain cities have arrangements with their depository whereby they receive no interest on their deposits, and in return pay no interest on such temporary loans as they may require. Discounted loans have been included wherever the rate of interest was obtainable.

The total interest-bearing debt for which the rates of interest were reported was, as above stated, $2,054,718,834, and the total interest charge on this debt was $80,457,905. The average rate, therefore, was 3.916 per cent. The following table gives an interesting exhibit of the corresponding average rates for all cities combined and for each group of cities at the close of the years 1908, 1907, and 1906:

TABLE XXIX.—*Average rates of interest on debt outstanding at close of year for all cities combined and for each group of cities: 1908, 1907, and 1906.*

YEAR.	AVERAGE RATE OF INTEREST ON OUTSTANDING DEBT.				
	Grand total.	Group I.	Group II.	Group III.	Group IV.
1908	3.916	3.785+	4.209	4.284	4.43
1907	3.885	3.75	4.11	4.26	4.45
1906	3.853	3.68	4.21	4.25	4.41

As the four groups of cities were not identical for the three years, a slight irregularity is perhaps not surprising, but each series of rates plainly indicates a tendency toward lower interest rates in the larger than in the smaller cities, and a tendency for interest rates to advance with each succeeding year.

The following statement shows the cities of the first group reporting for both 1908 and 1905 whose average interest rates have changed in the interval one-tenth of 1 per cent or more:

TABLE XXX.—*Average rates of interest on debt outstanding at close of year for specified cities: 1908 and 1905.*

CITY.	AVERAGE RATE OF INTEREST ON OUTSTANDIN GDEBT.	
	1908.	1905.
New York, N. Y.	3.7	3.6
Philadelphia, Pa.	3.5	3.4
Cleveland, Ohio	4.1	4.0
San Francisco, Cal.	4.5	3.5
Washington, D. C.	3.2	3.6

Of the cities of over 300,000 population, Washington, D. C., is the only one with a lower interest rate in 1908 than it had in 1905. San Francisco shows the maximum increase of 1 per cent in the rate, while the other cities show a nominal increase of only one-tenth of 1 per cent.

The highest average rates of interest for the different groups of cities for 1908 were as follows:

Group I.—San Francisco, Cal., 4.5 per cent.
Group II.—Denver, Colo., 5.5 per cent.
Group III.—Tacoma, Wash., 5.6 per cent.
Group IV.—Birmingham, Ala., 5.6 per cent.

The corresponding lowest rates were:

Group I.—Washington, D. C., 3.2 per cent.
Group II.—Providence, R. I., Rochester, N. Y., and Hartford, Conn., 3.6 per cent.
Group III.—Springfield, Mass., Harrisburg, Pa., and Holyoke, Mass., 3.8 per cent.
Group IV.—Elmira, N. Y., 3.6 per cent.

The interest rates on special assessment loans and revenue loans are unimportant factors in determining the average rate for the total debt, since of the total interest charge at the close of the year 87.7 per cent was on the funded debt alone.

Net interest rates.—The second part of Table 36 is presented for the first time in this report, and is an attempt to show the net or actual interest rates that different cities have to pay on that portion of their funded debt which was issued during the year. The first part of the table shows the average interest rates borne by the debt outstanding at the close of the year, but it is evident that these are not the same as the actual interest rates paid, since the price at which bonds are sold, whether at a premium or at a discount, is not taken into consideration. Furthermore, the average rates reported in the first part of the table are a poor index to the credit rating of a city or the actual rate of interest that it has to pay for the use of money at the present time, since a large part of the outstanding debt of most cities was issued a number of years ago when rates of interest on municipal securities were not the same as those now prevailing. The credit of cities changes in much the same way as does that of a private corporation, and it is in consideration of this fact that the second part of Table 36 is presented.

The statistics as to the net rate of interest paid by cities on their bonds are confined to the funded debt issued during the year. In many cities a portion of this debt was sold to city funds, where the debt outstanding and other items affecting the credit of a city are not taken into account, and in order to obtain an approximate credit rating for a city it is necessary to separate these transactions from transactions with the public, where the credit of the city is taken into account. Hence in the first two columns of the second division of Table 36 are shown the amounts of funded debt sold respectively to the public and to the city funds. In the third column is shown the amount of premiums received, which were all on bonds sold to the public, except in the case of Baltimore, Md., Detroit, Mich., and Fall River, Mass., as indicated in footnotes. The fourth and fifth columns show the average number of years the bonds have to run and the average rates of interest borne by the bonds, respectively, without distinguishing between bonds sold to the public and those sold to the sinking funds. The last two columns show the net rate of interest the city had to pay on its bonds sold, respectively, to the public and to the city funds.

The net rate of interest has been computed from bond tables constructed upon the theory that a portion of the interest paid by the city at each interest period represents a portion of the premium received on each bond, calculated on such a basis that with the maturity of the bond, the premium will be completely written off.

The net rates shown in the table have been obtained by averaging the net rates of the different issues for each city. For most cities the exhibit signifies that the city borrowed the amounts of money reported in the first and second columns for the number of years shown in the fourth column, at the net rates shown in the last two columns; thus Philadelphia, Pa., borrowed from the public $19,375,000 for thirty years at a net interest rate of 3.79 per cent. For a few cities the length of time that the city will continue to pay interest at the net rate shown in the table is not the same as the average term of the bonds, for the reason that an issue of bonds for which the net rate is much higher or lower than the average shown in the table may run for a shorter term than the average term as shown in the fourth column. Upon the redemption of such an issue the average net rate of the remaining debt outstanding changes. Strictly speaking, therefore, the net rate shown is actually paid only until the maturity of the issue running for the shortest term, provided the net rate on this issue differs from that shown in the table. The net rates, however, have been carefully checked and it is found that they apply in nearly every case for the full number of years shown in the tenth column of Table 36.

Keeping in mind this explanation of what the net rate of interest really is, it is interesting to compare the rates of interest that cities have to pay for the use of money, as indicated by the twelfth column of the

table. The highest and lowest rates paid by the cities of the different groups are as follows, the figure following the name of each city representing the average net interest rate paid on the funded debt issued to the public during the fiscal year 1908:

Group I.—San Francisco, Cal., 4.30; Detroit, Mich., 3.37.
Group II.—Los Angeles, Cal., 4.49; Indianapolis, Ind., 3.49.
Group III.—San Antonio, Tex., 5; Somerville, Mass., 3.59.
Group IV.—Little Rock, Ark., 5.29; Taunton, Mass., 3.62.

A discussion of the many factors that determine the rates of interest that cities have to pay for the use of money is not attempted in this report, but it should perhaps be stated that they depend largely upon the condition of the money market at the time when money is borrowed, and that a city with a high credit rating on the issues of one year may have a considerably lower rating in a succeeding year. Most of the larger cities, however, issued bonds at different times during the year, so that the net rates obtained by averaging the net rates for the several issues are in the case of such cities a good measure of their credit rating.

A comparison between the average rates borne by the funded debt outstanding at the close of the year, as shown by column 2, and the net rate on the issues of the year, as shown by column 12, brings out some interesting facts. Most cities are forbidden by statute to issue bonds at a discount, so that the rates shown in the second column represent for most cities a rate higher than the average net rate that the city is paying on its entire outstanding debt. Significant changes in the rates of interest that cities of over 100,000 population have to pay for the use of money as indicated by these two columns are brought out in the following comparative statement:

TABLE XXXI.—*Average rate of interest borne by funded debt outstanding at close of year contrasted with net rate paid on funded debt issued to the public during the year, for specified cities: 1908.*

CITY.	Average rate on debt outstanding at close of year 1908.	Net rate on debt issued to the public during 1908.	Difference between net rate on debt issued and average rate on debt outstanding.
New York, N. Y.	3.6	4.19	+0.59
Detroit, Mich.	3.8	3.37	−0.43
New Orleans, La.	4.2	3.88	−0.32
Jersey City, N. J.	4.7	4.27	−0.43
Indianapolis, Ind.	3.8	3.49	−0.31
St. Paul, Minn.	4.4	3.98	−0.42
Rochester, N. Y.	3.5	3.98	+0.48
Seattle, Wash.	4.5	3.87	−0.63
Syracuse, N. Y.	3.6	4.14	+0.54
Portland, Oreg.	4.8	4.00	−0.80
Hartford, Conn.	3.6	4.00	+0.40

If the rates shown in the first column of the above statement were averages of the net rates paid, and were, therefore, entirely comparable with the figures of the second column, the figures in the "difference" column would be increased in the case of amounts preceded by the plus sign, but decreased in the case of amounts preceded by the minus sign.

The average rate of interest borne by the bonds issued during 1908 is for all cities, except New York, N. Y., and Galveston, Tex., as high as or higher than the net interest rate on bonds sold to the public where the bonds were sold at a premium, and lower than that rate where bonds were sold at a discount. In the case of New York, the average rate borne by the bonds is lower than the net rate on bonds sold to the public because it is strongly affected by the large issues of 3 per cent bonds that went to the city funds. The average rate on the bonds sold to the public was higher than the net rate on such bonds. Similarly, in the case of Galveston, Tex., the fact that the average rate of interest on the bonds issued during the year was slightly lower than the net interest rate on bonds sold to the public was caused by the low interest rate carried by the bonds that went to the sinking fund.

The final column of the table shows the net interest rate that cities pay on the funded debt issued and sold to the sinking and other funds of the city during the year, and furnishes the basis for an interesting study of the way city funds are handled by different cities. A lower rate in this column than in the preceding one tends to indicate that a city sold to its funds during the year bonds that could not be floated at par, and consequently that such securities in those funds are not worth their face value. The amount of bonds sold to the city funds, on which the net rate has been computed, is shown in column 8 of the table.

For most cities showing sales of bonds to city funds transactions were at par. The only exceptions, as indicated in footnotes to the table, were in the case of Baltimore, Md., Detroit, Mich., and Fall River, Mass. Hence for all cities, except the three just named, the net rates shown in the final column represent also the average rates of interest borne by the bonds.

TABLE 37.

Receipts from public service corporations.—The receipts shown in Table 37 comprise such of the receipts shown in Tables 10, 11, 12, and 14 as were contributed by public service corporations, i. e., such corporations as furnish those utilities which, in cities, are provided principally by persons or corporations enjoying special uses of or privileges in the streets and alleys. With these utilities are naturally included toll bridges, ferries, subways for the transportation of passengers and merchandise, and ways for pipes and wires. For some cities reports of receipts from delivery and express companies, companies operating a messenger service, storage plants, and a few other public service corporations not having special privileges in highways were obtained, but this information being incomplete is excluded from this table. A more important omission is that of steam railroads, whose transactions are

fully reported by the Interstate Commerce Commission.

The cities are grouped by states, arranged geographically, so as more clearly to illustrate the effect of differences in tax laws on the revenues from public service corporations. The corporations reported for each city are grouped in the table according to the character of the service furnished, those with closely related functions, such as companies furnishing light, power, or heat, or telephone and telegraph companies, appearing together. Where a single corporation furnished services or utilities not so closely related, and no separate statement for each class of business can be obtained, the total receipts appear after some designation combining the several functions, such as "street railway and light" or "water and gas," but when sufficient information is available, the receipts from a given corporation on account of its several functions are reported under separate heads.

Taxes.—The larger part of the taxes reported in the second column of Table 37 are "general property taxes," i. e., those taxes upon real and personal property which are paid by all individuals or corporations. In addition, this column includes for the Massachusetts cities the following "special property taxes" levied upon corporations:

Boston	$529,948	Holyoke	$6,818
Worcester	20,246	Brockton	4,315
Fall River	6,005	Malden	21,517
Cambridge	52,363	Chelsea	6,741
Lowell	9,754	Newton	5,867
Lynn	9,606	Salem	5,248
New Bedford	14,356	Haverhill	6,089
Springfield	26,158	Fitchburg	5,910
Lawrence	3,949	Everett	17,065
Somerville	40,400	Taunton	4,415

The taxes shown in the above statement are derived wholly from street railway companies, except in Boston, where the amounts contributed by the several classes of corporations are as follows: Street railway, $349,770; light, $117,964; and telephone and telegraph, $62,214. The amounts shown for three cities include receipts on account of previous years, as follows: Lynn, $12; Newton, $1,237; and Fitchburg, $2,579.

For Washington, D. C., there are included in the first column of this table percentage taxes amounting to $365,428, considered as business taxes, as follows: Street railway, $166,167; light, $156,486; and telephone, $42,775. For some cities this column also includes taxes upon franchise valuations, which are assessed in New York state as real property and in Georgia, Kentucky, and California as personal property. An exhibit of the taxes so included in specified cities of New York, Kentucky, Georgia, Texas, Missouri, and California is given in the following table:

TABLE XXXII.—*Franchise taxes included under the head of "taxes," in Table 37: 1908.*

STATE, CITY, AND CLASS OF CORPORATION.	Amount of franchise tax.
New York	$690,840
Buffalo	168,085
Street railway	33,192
Light and power	100,036
Telephone and telegraph	34,254
Water	603
Rochester	205,374
Street railway	92,068
Light and power	90,746
Telephone and telegraph	22,036
Water	524
Syracuse	103,607
Street railway	43,719
Light and power	40,506
Telephone and telegraph	17,122
Subway	2,260
Troy	35,614
Street railway	20,384
Light and power	11,284
Telephone and telegraph	3,946
Yonkers	39,170
Street railway	16,598
Light and power	18,296
Telephone and telegraph	4,276
Utica	59,443
Street railway	16,146
Light and power	23,129
Telephone and telegraph	6,962
Water	13,206
Schenectady	31,806
Street railway	15,518
Light and power	11,414
Telephone and telegraph	4,874
Binghamton	20,570
Street railway	6,579
Light and power	10,593
Telephone and telegraph	3,398
Elmira	9,394
Street railway	6,857
Light and power	1,008
Telephone and telegraph	1,529
New York—Continued.	
Auburn	$17,777
Street railway	5,748
Light and power	8,952
Telephone and telegraph	3,082
Kentucky	13,623
Covington	7,058
Street railway	2,068
Light, heat, and power	4,129
Telephone	861
Newport	6,565
Street railway	2,613
Light, heat, and power	2,811
Telephone	1,141
Georgia	64,268
Atlanta	53,052
Street railway	32,994
Light and power	7,605
Telephone and telegraph	12,453
Savannah	6,128
Street railway	4,817
Telephone and telegraph	1,311
Augusta	5,088
Street railway	4,119
Light	591
Telephone and telegraph	378
Texas	10,971
San Antonio	10,971
Street railway	3,180
Light and power	3,180
Telephone and telegraph	1,431
Water	3,180
Missouri	274,495
St. Louis	274,495
Light and power	273,265
Subway	1,230
California	27,859
Oakland	27,859
Street railway	22,809
Light and power	1,200
Telephone and telegraph	2,059
Water	1,800

Licenses.—The term "licenses," as used in Table 37, includes payments for the ordinary business licenses and also, in some cases, payments based on the number of cars, mileage of wire, or number of supporting poles. The last-mentioned class of payments is found in Pennsylvania, where pole and wire taxes, paid by corporations using streets and alleys and city squares, are regarded as licenses when imposed under a state law permitting the licensing of certain classes of business. In the cities of Wisconsin licenses include percentage taxes on earnings of public service corporations, as shown in the following table:

TABLE XXXIII.—*Taxes on earnings of public service corporations in Wisconsin cities, included under the head of "licenses," in Table 37.*

CITY, AND CLASS OF CORPORATION.	Amount of tax.	CITY, AND CLASS OF CORPORATION.	Amount of tax.
State total	$418,202	Racine	$15,268
Milwaukee	381,176	Street railway and light	13,280
Street railway, light, heat, and power	351,995	Telephone	1,988
Telephone	29,181	Oshkosh	3,944
Superior	6,607	Street railway and light	2,245
Street railway	5,025	Telephone	1,699
Light, power, and water	56	La Crosse	11,207
Telephone	1,526	Street railway	6,282
		Light and power	3,002
		Telephone	1,923

Public service privileges.—Under this head are included those amounts collected from corporations for the special privilege of using the highways in providing some public service. Such collections may be in the form of—(1) percentage taxes on gross earnings or receipts or upon dividends; (2) taxes or charges based on the number of cars, number of passengers carried, number of telephone lines, etc.; (3) rental privileges on streets at a fixed amount per annum; or (4) sales of franchises or privileges for a fixed amount payable at once or in annual payments during a term of years. The cost of such privileges is in many cases based on the cost of construction of a bridge or the improvement of a highway, and since the object for which the corporation bears a share of the cost in these cases is the privilege thereby secured for itself, the receipts from this source are properly classified as from the sale of privileges. Table XXXIV presents an analysis of all items in the column headed "public service privileges," which include receipts from sources other than percentage taxes on gross earnings or receipts, or upon dividends.

TABLE XXXIV.—ANALYSIS OF RECEIPTS FROM PUBLIC SERVICE PRIVILEGES FOR SPECIFIED CITIES: 1908.

City number.	CITY.	Total.	Percentage of earnings.	Annual rental of privilege.	Sale of privilege.	FIXED CHARGE.	
						Amount.	Basis.
	Total	$4,240,297	$3,790,783	$267,256	$60,332	$121,926	
	NORTH ATLANTIC DIVISION.						
22	Providence, R. I.	175,656	174,806	850			
45	Hartford, Conn.	25,303	17,603	7,500	200		
139	Elmira, N. Y.	250		250			
18	Jersey City, N. J.	74,747	70,810	3,937			
38	Paterson, N. J.	46,275	44,296	1,979			
52	Camden, N. J.	21,860	18,991	2,561		308	25 cents per pole erected. 5 cents per foot of conduit laid.
74	Elizabeth, N. J.	25,897	22,897	3,000			
7	Pittsburg, Pa.	34,342	22,142	12,200			
77	Wilkes-Barre, Pa.	278		278			
96	Lancaster, Pa.	3,000		3,000			
104	Johnstown, Pa.	1,000		1,000			
	SOUTH ATLANTIC DIVISION.						
53	Wilmington, Del.	25,698				25,698	$270 per mile of track; $60 per mile of pipe; $100 per mile of wire above ground; $60 per mile of wire in conduits.
15	Washington, D. C.	11,778				11,778	One-half cent per passenger carried across bridge.
40	Richmond, Va.	66,182	47,024			19,158	One-half cent per mile of wire; $2 per pole; 6 cents per square foot of vaults.
118	Wheeling, W. Va.	4,731		1,000		3,731	Charge (not reported) per mile of track.
39	Atlanta, Ga.	21,851	20,751	1,100			
108	Augusta, Ga.	2,408	741	1,667			
	NORTH CENTRAL DIVISION.						
8	Cleveland, Ohio	62,876	61,300	1,576			
12	Cincinnati, Ohio	280,994	278,090	2,750		154	Charge (not reported) per mile of wire.
27	Columbus, Ohio	4,484	3,734	750			
41	Dayton, Ohio	14,780		14,780			
84	Youngstown, Ohio	560				560	$10 per car in service.
19	Indianapolis, Ind.	92,518	40,507	17,049		34,962	4 cents and 1 cent per car round trip.
72	Evansville, Ind.	12,013	11,613	400			
88	Fort Wayne, Ind.	525		525			
99	South Bend, Ind.	500		500			
2	Chicago, Ill.	2,222,780	2,211,483	11,297			
69	Peoria, Ill.	1,000		1,000			
125	Quincy, Ill.	1,237	917	320			
148	Joliet, Ill.	28,317		27,000		1,317	$1 per telephone.
44	Grand Rapids, Mich.	814		814			
93	Saginaw, Mich.	5			5		
13	Milwaukee, Wis.	54,127			54,127		
152	Oshkosh, Wis.	1,000		1,000			
4	St. Louis, Mo.	380,704	271,440	109,264			
24	Kansas City, Mo.	186,446	185,246	1,200			
36	St. Joseph, Mo.	500		500			
92	Lincoln, Nebr.	11,262	10,773	489			
124	South Omaha, Nebr.	3,686	1,267	340		2,079	5 cents per cubic foot of gas.
57	Kansas City, Kans.	26,991	25,991	1,000			
111	Topeka, Kans.	125		125			
	SOUTH CENTRAL DIVISION.						
20	Louisville, Ky.	3,681			1,500	2,181	$1 for each telephone line in excess of 6,000.
91	Covington, Ky.	4,500		4,500			
43	Nashville, Tenn.	48,445	46,894			1,551	$1 per telephone.
144	Chattanooga, Tenn.	1,150		1,150			
14	New Orleans, La.	46,526	41,168	4,612		746	One-half cent per barrel of oil piped.
85	Dallas, Tex.	7,428		7,428			
138	Galveston, Tex.	1,225		1,225			
117	Little Rock, Ark.	5,458	4,208	1,250			
	WESTERN DIVISION.						
100	Butte, Mont.	12,461	10,000			2,461	1 cent per ton of ore carried.
76	Salt Lake City, Utah	1,705	1,305	400			
30	Seattle, Wash.	50,163	49,688			475	$25 per car in use.
95	Spokane, Wash.	6,671	1,768	4,000		903	2 mills per car mile.
37	Portland, Oreg.	22,804		8,940		13,864	3 cents per car crossing bridge.
10	San Francisco, Cal.	75,782	75,682	100			
28	Los Angeles, Cal.	18,072	17,422	650			
153	Sacramento, Cal.	4,726	226		4,500		

Reimbursements. — The designation "reimbursements" embraces receipts from the various services performed by the city for which charges may be made. Among those commonly included are the following: Charges for the use of underground conduits; charges for street sweeping, sprinkling, or snow removal along the line of the street railway, where a contract with the city imposes the charge on the corporation; work on bridges; water rates when paid by the corporation and recorded separately; compensation for the work of inspectors, charged to the corporations inspected; receipts from corporations by sewer or park departments; and compensation for street repairs and replacing disturbed pavements, the receipts for which constitute the largest class under "reimbursements." It is possible that in several cases the amount reported as for street repair may include receipts for bridges or for street cleaning. In some cases no separate account has been kept of receipts from public service corporations, so that a complete report would doubtless materially increase the amounts shown in the column headed "reimbursements." Receipts of another type tabulated under "reimbursements" are those from special assessments, as follows:

Portland, Me.	$2,728	Evansville, Ind.	$1,038
Cambridge, Mass.	233	Terre Haute, Ind.	227
Brockton, Mass.	988	St. Louis, Mo.	15,437
Malden, Mass.	123	Kansas City, Mo.	1,438
New Britain, Conn.	16	Denver, Colo.	1,020
Syracuse, N. Y.	43	Pueblo, Colo.	5,206

Services.—In connection with the collection of data on receipts from public service corporations, the Bureau of the Census attempted to procure information regarding services performed free of charge or at reduced rates for the city governments. A full description of such services is needed to supplement and explain the data on receipts, since special services are sometimes performed by corporations as part payment for privileges or for use of streets. The returns for 1908 are too meager to justify their publication, but it is hoped that a report on this subject may be made in the future. Of the different types of services performed, the following were reported: Lights furnished the city by a corporation, either a certain number without charge or all that are needed at a reduced rate; telephones furnished the city under the same conditions; the free use of poles owned by the corporation for stringing wires belonging to the city; free hydrants or reduced rates for water used by the city; free transportation of policemen or other city officers by street railways; sweeping, flushing, or sprinkling streets along the line of railways; and constructing and keeping in repair the pavements between tracks and for a stipulated distance on each side.

Types of revenue received from public service corporations.—The grouping adopted in Table 37 indicates the degree of uniformity that exists among cities of the same state, and the differences between cities of different states due to the varying provisions of the statutes governing public service corporations. As a general rule, the same types of service are rendered by corporations throughout the country, and the question whether any particular service, as the furnishing of the water supply, shall be provided by a private corporation or by the municipality is in no way determined according to state lines. There are, however, certain combinations of different types of service which are especially common in particular states, for example, the combination of street railway and electric light service, which, though often found in other states, is especially frequent in Georgia; and the "public utility corporations" in New Jersey, which are recently formed combinations of several corporations performing different functions, rendering the distinctions of the adopted grouping peculiarly unsatisfactory for that state.

There are marked variations in both the form and the amount of taxes imposed on public service corporations, the amounts being unusually large in the Pacific states and Colorado, and above the average in New York and Massachusetts, but remarkably low in Pennsylvania and New Hampshire. The exemption of corporations from local taxation is due largely to their liability to taxes imposed by the state. As an almost universal rule, the tangible property of corporations is assessed and taxed in the same way and at the same rate as that of individuals, although to this rule Pennsylvania furnishes a striking exception, the general property tax, forming elsewhere the most important source of municipal revenue from corporations, being here denied by law to the cities. Wisconsin also exempts street railway and telephone companies from the general property tax—imposing instead a "license fee" based on gross earnings. In Connecticut, property actually used in street railway business is almost altogether exempt from general taxes for local purposes because street railway corporations are subject to the state tax on capital stock.

Another variation from ordinary conditions is found in the failure to exact license fees from public service corporations in cities of the New England states, and in those of New Jersey, Indiana, Nebraska, Colorado, Texas, and Washington, and in the fact that only one city in each of the states of New York, Iowa, Michigan, and California reports receipts from this source. In the majority of states, however, and more especially in the South, with the exception of Texas, this form of taxation yields an important part of the municipal revenues.

TABLE 38.

Costs of school maintenance.—In Table 4 there are presented statistics of the costs of maintaining schools, so far as such costs are shown by payments for salaries

of teachers and other employees and by payments for supplies and materials used. These payments, however, do not include all the costs of school maintenance; for the interest on the large amounts of money expended by the cities for grounds, buildings, and equipment for school purposes is as truly a cost of school maintenance as are the current payments for salaries and for supplies and materials. But the interest on the outstanding debt on account of schools can not be used to represent the interest costs just mentioned in compiling, for the several cities, comparable statistics of costs of school maintenance, because, while for some cities the amount of such debt approximates the total cost of school properties, for others no such debt is reported. The only way of securing comparable statistics of the costs of school maintenance, therefore, is by adopting the principles of commercial cost accounting and taking into consideration, for each city, the interest on the total value of the lands, buildings, etc., used for school purposes. This is done in Table 38, which shows the payments for salaries of teachers and for all other school expenses, together with the interest on the values of school buildings, grounds, and equipment, calculated at the average rates paid by the respective cities on city debt obligations. These values are given in Table 26, while the average rates of interest paid by the several cities are presented in Table 36.

In computing the per capita figures for the groups of cities and for the 158 cities as a whole, the population figures for Savannah, Augusta, and Macon, Ga., Jacksonville, Fla., and Mobile, Ala., were omitted, because no accurate statistics for schools could be obtained in these cities, the schools being operated as parts of the school systems of the counties in which the cities are located. Of these cities, Savannah alone made payments for schools, and that only in small amount, to a private college. Estimates for the expenses of schools in these five cities are, however, presented in connection with the text for Table 4.

The total cost per capita of school maintenance was $5.44 for the 158 cities as a whole, and increased progressively for the different groups from $4.67 in Group IV to $5.82 in Group I. Among the different cities, exclusive of the five mentioned in the preceding paragraph, the per capita costs ranged from $2.09 in Montgomery, Ala., and $2.11 in Charleston, S. C., to $8.44 in Sacramento, Cal., $8.68 in Denver, Colo., $9.46 in Salt Lake City, Utah, and $9.57 in Newton, Mass.

For the four groups of cities the per capita amount of interest on the value of school buildings, grounds, and equipment shows relatively small variations. For individual cities, however, the variations are marked. Among all cities, except the five whose schools are under county administration, the range is from 29 cents in Louisville, Ky., to $1.62 in Oklahoma City, Okla.; in Group I, from 30 cents in Baltimore, Md., to $1.17 in Boston, Mass.; in Group II, from 29 cents in Louisville, Ky., to $1.57 in Denver, Colo.; in Group III, from 30 cents in Charleston, S. C., to $1.37 in Springfield, Mass.; and in Group IV, from 34 cents in Knoxville, Tenn., to $1.62 in Oklahoma City, Okla. The extreme variations for individual cities emphasize the truth of the statement made in this and former census reports on statistics of cities that few cities have trustworthy records of the cost or value of their public properties. Any truly comparable statistics of governmental costs must be based upon fairly correct statements of the costs of governmental properties.

Receipts from school subventions.—The per capita receipts for schools from subventions, grants, charges, etc., for the 158 cities were 86 cents in 1908 as compared with 77 cents in 1907 and 70 cents in 1906. The averages for 1908 vary considerably for the different groups, being $1.21 for the cities of Group III and only 68 cents for those of Group I. The small amount for Group I is due largely to the fact that the cities of that group are in states whose cities received subventions smaller than the average for all cities, the per capita average for all cities in those states having one or more cities in Group I being but 76 cents, while for all other cities the average was $1. In the 1908 report a New Jersey city is for the first time included in Group I. As that state makes liberal grants for schools, the inclusion of its 11 cities materially helps to raise the per capita receipts for all cities of states having one city or more in Group I from 55 cents in 1907 to 76 cents, as stated, for 1908. Another cause tending still further to reduce the per capita receipts of the larger cities is found in the dual system of city and county government existing in some cities; thus Boston, Mass., and San Francisco, Cal., levy and collect city taxes, and St. Louis, Mo., receives trust fund income, corresponding to what, in the other cities of the same states, is received from the counties as subventions. Furthermore, Washington, D. C., receives no special subvention for schools, but the Federal Government meets half of the costs of the school department as well as half of the costs of all other municipal departments in the District of Columbia. The total contribution from the Federal Government is reported in Table 10 as a subvention "for other purposes," no attempt being made to analyze the total so as to show a part for education and the balance for other purposes.

TABLE 39.

In connection with the preparation of the report on statistics of cities for 1908 a special schedule for reporting school payments in detail was prepared. The object in using this special schedule was to secure, if possible, financial statistics in respect to schools in such detail as would enable the United States Bureau of Education and school officials in general to make

such studies of the school problem as they deemed important. The classification presented in Table 39 was adopted after conferences with officials of the United States Bureau of Education. As the work for 1908 was in the nature of an experiment, these detailed statistics were collected for only 96 out of the 158 cities included in the census report. The Census Bureau realizes that the figures presented in Table 39 are imperfect, as it is impossible in many cities to obtain an accurate classification. It is believed, however, that the use of this special schedule has materially assisted in arousing the interest of school authorities in the subject of accurate analysis of school payments, and it is hoped that the presentation of these statistics will show the necessity of cooperation on the part of local officials in any endeavor to obtain a presentation of comparable school statistics.

The Bureau of the Census is at the present time studying the question of a proper classification of school payments and receipts. As a result of this study the classification presented in Table 39 will doubtless be somewhat modified in the next report issued by this bureau. In the case of "administration expenses," for example, it is important to show definitely the cost of administration apart from all other expenses. The present classification includes with administration expenses, payments from school funds to teachers' pension funds or payments in the form of pensions directly to the beneficiaries, and it further includes under the head "miscellaneous" under "administration expenses" certain payments, such as those for rent of school buildings and insurance on the same, which are items not connected with administration. An endeavor will be made to present accurate data on this class of school expenses in the next census report. There is also a question whether it is advisable to show expenses for kindergarten schools separately from those for elementary schools, since there seems to be a tendency in many cities to consider the kindergarten grade as a part of the elementary schools.

For some cities the figures presented in Table 39 were obtained from the records of the school department, whereas the payments for school expenses reported for the same cities in Table 4 of this report were obtained from the books of the city comptroller or auditor. In the case of Table 4 it was necessary in all instances to use the figures as recorded in the accounts of the comptroller or auditor, since the figures presented in that table form only a part of a complete statement of city payments and receipts as prepared from the books of the chief accounting officer. In the case of Table 39, however, it was possible to take the figures from departmental books, since this table is a special study on schools and is not prepared as an integral part of a complete financial statement for the several cities. Some of the differences between the figures shown in Table 4 and Table 39 are explained by the facts stated above. Other differences are due to the different classification employed in Table 39. As stated in footnotes to that table, payments for the expenses of finance offices and for medical inspection and nurses are recorded in Table 4 under other heads than those for education. It should also be stated that Table 4 shows the total payments for pensions, whether paid from general school funds or from school teachers' pension funds, whereas Table 39 records only those payments which are made from the general school funds. The items of "rent" and "insurance," which have been previously mentioned as included under the head "miscellaneous" under "administration expenses," are included in Table 4 with the expenses of that grade of schools for which the respective costs were incurred, as elementary, high, or night. It should also be noted that Table 39 presents separately in the classification by grades and classes of schools the payments for the expenses of kindergarten, normal, and vacation schools, which in Table 4 are merged with elementary or high.

In 27 of the 34 cities reporting expenses for "finance offices," the schools were administered by an independent organization not forming a department of the city corporation. In most other cities where the school department is a subordinate branch of the city corporation, the corresponding expenses of finance offices would not show as separate items of school expense, but would be merged in the total expenses of the chief fiscal officers of the city, as the comptroller, auditor, assessors, or treasurer. In a few cities where the schools are administered by a department of the city corporation, the school officials must employ their own auditing and accounting officers, as the school authorities exercise accounting responsibility for such moneys as have been appropriated for them.

For most cities included in this table it is believed that the statistics are sufficiently accurate to justify their analysis with a view to ascertaining the following details:

(*a*) The percentage of total payments for school expenses incurred in administration work. In making this computation it should be borne in mind that schools administered by independent school districts must incur certain administration expenses which will not be shown separately for those schools administered by city departments. (The reader interested in ascertaining those cities in which schools are administered through the medium of independent districts is referred to Table 2, in the first column of which this information is presented.)

(*b*) The relative amount paid for teachers and supervisors of instruction, which is shown under the head "instruction," and the relative amounts paid for apparatus and supplies, for janitors, and for the maintenance of school buildings.

(*c*) The relative amounts expended for the several

groups of schools, as elementary (for accuracy it will be best to combine the figures for "kindergarten" and "elementary" schools), high, and night schools. In this case it should be noted that normal, vacation, and special schools are reported for only a limited number of cities.

(*d*) The extent to which the several cities are furnishing free text-books and supplies for pupils (see column headed "apparatus and supplies").

The Census Bureau has not collected statistics on the enrollment or attendance of pupils or of the number of teachers employed, which might be used as a basis for preparing valuable figures on unit costs. It is hoped that such statistics may be collected in the future, as the comparisons based on carefully computed unit costs are more significant than comparisons based on absolute payments, since the latter comparisons disregard the very important factor of the number of teachers employed and the number of pupils to be instructed.

TABLE 40.

Places licensed for the sale of intoxicating liquors.—Table 40 presents data concerning the licensed traffic in intoxicating liquors (with the exception of the sale of alcohol for mechanical purposes only) in cities of 30,000 inhabitants and over in 1908. The first column shows the date to which the statistics for each city refer. In the collection of data for this table field agents were instructed to report the number of licenses in force at the close of the license year ending between July 1, 1908, and June 30, 1909. Changes in the license law and the practice in some cities of issuing licenses at any time to continue in force for one year rendered this instruction difficult of application to several cities, and in order to make it entirely clear to just what date the figures refer, this column is shown.

The statistics presented in this table are given in a somewhat more summarized form than in similar tables in preceding reports. In the report for 1907 an attempt was made to show separately the number, respectively, of saloons, hotels, and clubs licensed for the sale of intoxicating liquors by the drink, but the results obtained were not entirely satisfactory, because of the fact that in a large number of cities only one type of license is issued, applying indiscriminately to all places selling liquors by the drink. The second column of the present table, therefore, has been made to comprehend all places licensed for the sale of intoxicating liquor by the drink, or, what amounts to the same thing, to be drunk on the premises.

The fourth column includes all other places licensed for the sale or manufacture of intoxicating liquors, with the exception of pharmacies selling liquors for medicinal, sacramental, manufacturing, and chemical purposes only, which are shown in the sixth column. For some cities this column does not include all establishments of the character indicated by the column heading, but only such places as are licensed. In a great majority of the cities a license is required for all establishments trafficking in or manufacturing intoxicating liquors, but in a few cities wholesalers and manufacturers are not required to take out any form of license and in others a state license only is required. Where the latter condition obtains it is possible that some licensed places have been omitted, for the reason that agents were not specifically instructed to make inquiries concerning state licenses.

The sixth column shows the number of pharmacies licensed for the sale of liquors for medicinal, sacramental, manufacturing, and chemical purposes only. In some cities pharmacies are not licensed and in a few they are licensed to sell in the same manner as other establishments dealing in intoxicating liquors. Pharmacies belonging to the latter class have been tabulated in columns 2 and 4 according as they did or did not sell by the drink.

From a sociological point of view a study based upon the number of places selling by the drink is the most important one that can be made in connection with this table. The Bureau of the Census has gathered statistics on the number of such places in cities of over 30,000 inhabitants for 1908, 1907, and 1905, but for purposes of comparison only the data for the 151 cities reporting for each year are available.

The cities of over 30,000 inhabitants in 1908 excluded from this comparison are Salem, Mass., Oklahoma City, Okla., Kalamazoo, Mich., West Hoboken, N. J., Everett, Mass., Newport, Ky., and Fort Worth, Tex. Of the 151 cities reporting, the number of no-license or prohibition cities for the different years was 10 for 1905, 12 for 1907, and 21 for 1908. The figures for 1905 are not strictly comparable with those for 1907 and 1908, since they refer to the number of licenses issued during the license year, while those for the two later years refer to the number in force at the close of the year. The figures in each case, however, convey practically the same information.

TABLE XXXV.—*Comparative statement of the number of places licensed for the sale of intoxicating liquors by the drink, by groups of cities: 1908, 1907, and 1905.*

[Only the 151 cities reporting for all years are included.]

GROUP OF CITIES.	PLACES LICENSED FOR THE SALE OF INTOXICATING LIQUORS BY THE DRINK.						
	Number.			Decrease from—			
				1907 to 1908		1905 to 1907	
	1908	1907	1905	Number.	Per cent.	Number.	Per cent.
United States...	63,874	67,079	71,366	3,205	4.8	4,287	6.0
Group I.....	39,300	40,939	43,528	1,639	4.0	2,589	5.9
Group II.....	11,079	11,406	12,504	327	2.9	1,098	8.8
Group III.....	7,838	8,223	8,640	385	4.6	417	4.8
Group IV.....	5,657	6,511	6,694	854	13.1	183	2.7

For the country as a whole and for each group of cities the decreases between 1907 and 1908, and 1905 and 1907, in the number of places licensed for the sale of liquors by the drink were pronounced, the decrease in number for the one-year period from 1907 to 1908 being much more than half as great as that for the two-year period from 1905 to 1907. For the one-year period 41 cities showed increases and 84 decreases, the net decrease amounting to 3,205. The 11 cities changing from license to no license contributed only 1.135 toward this decrease. It is thus seen that there has been during the year a marked tendency to reduce the number of licensed places in license cities.

In connection with this decrease in number it is interesting to note the receipts of the same cities for municipal purposes, from liquor licenses for the same years, as shown in the following table:

TABLE XXXVI.—*Receipts from liquor licenses, by groups of cities: 1908, 1907, and 1905.*

[Only the 151 cities reporting for each year are included.]

GROUP OF CITIES.	RECEIPTS FROM LIQUOR LICENSES.						
	1908	1907	1905	Increase from—			
				1907 to 1908		1905 to 1907	
				Amount.	Per cent.	Amount.	Per cent.
United States.	$40,613,583	$37,848,195	$29,602,335	$2,765,388	6.8	$8,245,860	21.8
Group I....	27,785,473	25,539,544	19,024,881	2,245,929	8.1	6,514,663	25.5
Group II...	6,622,476	6,039,859	4,853,705	582,617	8.8	1,186,154	19.6
Group III..	3,662,559	3,680,639	3,185,185	[1] 18,080	[1] 0.5	495,454	13.5
Group IV..	2,543,075	2,588,153	2,538,564	[1] 45,078	[1] 1.8	49,589	1.9

[1] Decrease.

From the above statement it will be seen that both from 1905 to 1907 and from 1907 to 1908 there were large increases in the receipts from liquor licenses and taxes for the cities having over 30,000 population as a whole and for the cities of Groups I and II, while the cities of Groups III and IV showed an increase in revenues from 1905 to 1907 and a decrease from 1907 to 1908. The decreases for the latter groups result largely from the fact that the majority of the cities changing from license to no license were included in these groups.

The changes in the number of places licensed for the sale of intoxicating liquor by the drink from 1907 to 1908 are best illustrated by the following comparative statements. The cities included in these statements are those showing an increase or decrease, respectively, of 10 per cent or more and are arranged according to the magnitude of the change.

TABLE XXXVII.—*Increase from 1907 to 1908 in the number of places licensed for the sale of intoxicating liquors by the drink in specified cities.*

[The cities are arranged in the order of their per cent of increase.]

CITY.	PLACES LICENSED FOR THE SALE OF INTOXICATING LIQUORS BY THE DRINK.			
	Number.		Increase from 1907 to 1908.	
	1908	1907	Number.	Per cent.
Chelsea, Mass	24	.....	24	[1]
Fitchburg, Mass	30	.....	30	[1]
Yonkers, N. Y	220	173	47	27.2
Wilmington, Del	176	140	36	25.7
Newcastle, Pa	21	18	3	16.7
Spokane, Wash	243	212	31	14.6

[1] No percentage of increase can be shown where the base is zero.

TABLE XXXVIII.—*Decrease from 1907 to 1908 in the number of places licensed for the sale of intoxicating liquors by the drink in specified cities.*

[The cities are arranged in the order of their per cent of decrease.]

CITY.	PLACES LICENSED FOR THE SALE OF INTOXICATING LIQUORS BY THE DRINK.			
	Number.		Decrease from 1907 to 1908.	
	1908	1907	Number.	Per cent.
Worcester, Mass	.....	108	108	100.0
Atlanta, Ga	.....	108	108	100.0
Lynn, Mass	.....	68	68	100.0
Savannah, Ga	.....	241	241	100.0
Birmingham, Ala	.....	150	150	100.0
Augusta, Ga	.....	93	93	100.0
Springfield, Ohio	.....	93	93	100.0
Haverhill, Mass	.....	38	38	100.0
Rockford, Ill	.....	53	53	100.0
Knoxville, Tenn	.....	97	97	100.0
Macon, Ga	.....	86	86	100.0
Richmond, Va	147	264	117	44.3
Lincoln, Nebr	25	42	17	40.5
Pawtucket, R. I	79	129	50	38.7
Woonsocket, R. I	59	94	35	37.2
Mobile, Ala	187	285	98	30.9
Providence, R. I	359	511	152	29.7
Dubuque, Iowa	87	118	31	26.2
Baltimore, Md	1,844	2,315	471	20.3
Chattanooga, Tenn	67	84	17	20.2
Binghamton, N. Y	119	144	25	17.3
Fort Worth, Tex	157	185	28	15.1
Schenectady, N. Y	220	256	36	14.1
Auburn, N. Y	114	129	15	11.6
Dayton, Ohio	296	335	39	11.6
Houston, Tex	338	380	42	11.1
Davenport, Iowa	166	186	20	10.7

As indicated by the above statements, two cities shifted from no license to license between 1907 and 1908, while eleven changed from license to no license. The explanation for the marked decreases shown for Richmond, Va., Dubuque, Iowa, and Baltimore, Md., lies in an increase during the year in the license fee. In Richmond the city license fee was increased from $250 to $500, and the state license fee from $350 to $450; in Dubuque the increase was from $600 to $720; and in Baltimore, from $250 to $500. The decrease shown for the cities of Rhode Island resulted from the fact

that a state law, effective December 1, 1908, limited the number of saloons in the several cities to 1 saloon to every 500 inhabitants, as shown by the last state or Federal census, whereas previously there had been no statutory limitation on the number. The decreases in the other cities shown in the statement are not easily explainable from the data at hand, but they probably reflect the result of a widespread movement against the saloon.

In the following table a comparison is made of the number of places licensed for the sale of intoxicating liquors by the drink in the cities in the various geographic divisions for the three years for which statistics are available, together with the increase or decrease for the different periods:

TABLE XXXIX.—*Comparative statement of the number of places licensed for the sale of intoxicating liquors by the drink, by geographic divisions: 1908, 1907, and 1905.*

[Only the 151 cities reporting for each year are included.]

DIVISION.	PLACES LICENSED FOR THE SALE OF INTOXICATING LIQUORS BY THE DRINK.						
	Number.			Decrease.			
				From 1907 to 1908.		From 1905 to 1907.	
	1908	1907	1905	Number.	Per cent.	Number.	Per cent.
United States	63,874	67,079	71,366	3,205	4.8	4,287	6.0
North Atlantic division	25,918	26,958	27,738	1,040	3.9	780	2.8
New England	3,108	3,528	3,911	420	11.9	383	9.8
Southern North Atlantic	22,810	23,430	23,827	620	2.6	397	1.7
South Atlantic division	3,067	4,166	4,236	1,099	26.3	70	1.7
Northern South Atlantic	2,962	3,534	3,576	572	16.1	42	1.2
Southern South Atlantic	105	632	660	527	83.4	28	4.2
North Central division	24,772	25,625	27,915	853	3.3	2,290	8.2
Eastern North Central	19,938	20,676	22,736	738	3.6	2,060	9.1
Western North Central	4,834	4,949	5,179	115	2.3	230	4.4
South Central division	4,968	5,093	5,587	125	2.5	494	8.8
Eastern South Central	2,183	2,241	2,813	58	2.6	572	20.3
Western South Central	2,785	2,852	2,774	67	2.3	[1]78	[1]2.8
Western division	5,149	5,237	5,890	88	1.7	653	11.1
Rocky Mountain	778	813	739	35	4.3	[1]74	[1]10.0
Basin and Plateau	116	108	103	[1]8	[1]7.4	[1]5	[1]4.9
Pacific	4,255	4,316	5,048	61	1.4	732	14.5

[1] Increase.

From the above statement it will be seen that in almost all parts of the country there was a decrease from 1907 to 1908 in the number of places licensed for the sale of intoxicating liquors by the drink, the only exception being in the Basin and Plateau states, in which there was an increase of 8 in number, or of 7.4 per cent. The greatest percentage of decrease (83.4) is shown for the Southern South Atlantic states, comprising North Carolina, South Carolina, Georgia, and Florida, and reflects the establishment of state prohibition in Georgia.

A partial explanation of the marked decrease in the number of places selling liquor by the drink shown in the preceding tables is to be found in the fact that several states and some cities have passed laws within the last year or two limiting the number of saloons either to a definite number or to one saloon to a certain number of inhabitants. Census agents were instructed to note any provisions limiting the number of licenses granted in the different cities, and the following statement of such provisions has been compiled from the license schedules:

California.—No state law. In San Francisco the number of saloon licenses that may be granted in any one year is limited by resolution of the board of police commissioners to 2,500. In Los Angeles, Oakland, and Sacramento the number of saloons is limited by city ordinances to 200, 350, and 176, respectively.

Colorado.—No state law. In Denver the excise board has ruled that it will not issue any original saloon license which increases the present number of saloons.

Connecticut.—A state law prohibits the issuing of an original saloon license in any city or town where the issuance of such license increases the number of licenses in force on August 2, 1909, beyond 1 license to each 500 inhabitants, as determined by the last United States census.

Illinois.—No state law. In Joliet the number of saloons is limited by a city ordinance to the number in existence on February 4, 1908, until the city reaches 50,000 population, when additional licenses may be granted on a basis of 1 license to each 500 additional population.

Iowa.—By a state law, effective July 1, 1909, no saloon license will be granted to any new applicant where the total number of licenses already in force is at least 1 to each 1,000 inhabitants, and no transfer of any license in force April 15, 1909, can be legally effected under such circumstances.

Massachusetts.—State excise laws limit saloon licenses to 1 license to each 1,000 inhabitants outside of Boston and 1 to each 500 inhabitants within that city.

Michigan.—By a state law which went into effect in September, 1909, no new saloon license may be issued when the total number already in force is at least 1 to every 500 inhabitants. In Kalamazoo the number of saloons is further limited by city ordinance to 56.

Minnesota.—By a state law, approved in March, 1909, the number of saloons is limited to 1 to every 500 inhabitants. Prior to this law the number of saloons was limited by city ordinance in Minneapolis to 1 to every 435 inhabitants and in Duluth to 169, with certain exceptions made in case of hotels.

New Jersey.—No state law. In Bayonne the number of licensed places is limited by city ordinance to 167 until the population exceeds 40,000, when additional licenses may be granted on a basis of 1 for every 500 additional inhabitants.

Oregon.—An amendment to the charter of Portland, adopted June 3, 1907, provides that no new license shall be granted when this will make the total number in force in excess of 1 to every 500 population.

Rhode Island.—By a state law, effective December 1, 1908, the number of licensed places is limited to 1 to every 500 inhabitants, as determined by the last state or Federal census.

Wisconsin.—By a state law the number of saloons is limited to 1 to every 250 inhabitants.

In addition to the foregoing restrictions upon the number of saloons in cities, many states have local-option laws whereby a city may have license or prohibition according as it votes. At the present

time the states of Kansas, Maine, and Oklahoma have constitutional provisions prohibiting the sale or manufacture of intoxicating liquors, while Alabama, Georgia, and Iowa have statutory provisions to the same effect, though the cities and counties of Iowa, through the operation of the "mulct tax" law, derive revenue from this class of business. Charleston, S. C., reported no liquor dealers, the business being operated by the state under the dispensary law.

The final column of Table 40 gives for each license city the number of inhabitants to each place licensed for the sale of intoxicating liquors by the drink, and presents material for comparison of the relative number of such places in the different cities. It is perhaps noteworthy that the size of cities has apparently little to do with the number of inhabitants to each saloon, the numbers for cities of the first and fourth group being slightly less than those for cities of the other two groups. The smallest number of saloons in proportion to population is shown for the cities of Pennsylvania, Massachusetts, and Nebraska, and the largest number for cities of Texas, Wisconsin, and New Jersey. The extremes between cities in the same group are as follows, the figure following the name of the city indicating in each case the number of inhabitants to each place selling liquor by the drink:

Group I.—Milwaukee, Wis., 161, and Philadelphia, Pa., 758.
Group II.—Paterson, N. J., 231, and Fall River, Mass., 1,042.
Group III.—Hoboken, N. J., 175, and Lincoln, Nebr., 2,038.
Group IV.—Galveston, Tex., 138, and Newcastle, Pa., 1,900.

The annual license fee in many cities is the same for all places selling liquor by the drink, but in some the rate for saloons is different from that for restaurants, clubs, etc., and in still others extra payments are made by some liquor dealers for additional privileges, such as the privilege of selling liquor in bottles, or of keeping the place of business open for a greater number of hours than it is allowed to keep open by the ordinary license. The amounts shown in the table represent the total amounts paid. Where two or more rates are shown, the number of dealers at each rate and other details are shown either in footnotes to the table or in the following tabular statement and the text immediately following:

TABLE XL.—ANNUAL LICENSE FEE FOR PLACES SELLING INTOXICATING LIQUORS BY THE DRINK, FOR SPECIFIED CITIES: 1908.

City number.	CITY.	SALOONS SELLING—						CLUBS.		HOTELS.		RESTAURANTS.	
		All kinds of liquors.				Malt liquors only.							
		By drink.		By drink and at wholesale.									
		Number.	License fee.	Number.	License fee.	Number.	License fee.	Number.	License fee.	Number.	License fee.	Number.	License fee.
11	Detroit, Mich	1,598	$500	5	$800								
15	Washington, D. C	514	800	2	1,100								
22	Providence, R. I	347	800					12	$25				
26	Denver, Colo	446	625					14	25	33	$825		
28	Los Angeles, Cal	199	1,200									75	$900
33	New Haven, Conn	385	450			13	$200						
37	Portland, Oreg	433	800									13	300
42	Fall River, Mass	81	[1] 1,600	13	3,000			2	300	6	[1] 3,000		
44	Grand Rapids, Mich	179	500	9	800								
45	Hartford, Conn	158	450			7	200						
49	Lowell, Mass	77	[1] 1,800	3	2,800			6	50	11	[1] 2,250		
51	Bridgeport, Conn	326	450			7	200						
56	New Bedford, Mass	57	[1] 1,400					15	300	12	[2] 1,500		
58	Springfield, Mass	36	[1] 1,800			1	600	6	300	17	[1] 2,250		
61	Lawrence, Mass	64	[1] 2,500					7	500	5	[1] 2,800		
65	Norfolk, Va	132	1,200	4	2,100					15	[3] 1,200		
71	Manchester, N. H	77	1,200			1	600	9	150	6	700		
73	San Antonio, Tex	127	750			201	125						
75	Waterbury, Conn	180	450			9	200						
79	Houston, Tex	115	750			223	125						
85	Dallas, Tex	170	750			30	125						
89	Holyoke, Mass	40	[1] 1,500					6	250	9	[1] 2,200		
95	Spokane, Wash	[4] 240	1,000										
102	Pawtucket, R. I	78	600					1	25				
107	Mobile, Ala	116	550			68	162	3	500				
110	Passaic, N. J	102	501					2	300				
115	Montgomery, Ala	[5] 106	550			33	162						
131	Chelsea, Mass	21	[1] 1,375							3	[1] 2,075		
138	Galveston, Tex	84	525			178	87						
140	New Britain, Conn	54	450			4	200						
146	Fitchburg, Mass	24	[1] 1,500					4	250	2	[1] 1,500		
153	Sacramento, Cal	[6] 176	300									39	60
156	Taunton, Mass	25	[1] 1,400							5	[1] 2,100		
158	Fort Worth, Tex	120	750			37	125						

[1] License permits selling by bottle.
[2] Three hotels paid $300 extra for privilege of selling bottled goods.
[3] In addition to regular license fee hotel keepers are required to pay $2.50 per guest room.
[4] Three bath houses paid a license of $300 each.
[5] Of these, 43 within the fire limits paid an additional fee of $200.
[6] Of these, 111 paid an additional fee of $40 for privilege of keeping open all night.

It will be noted that there is no uniformity in the saloon license fee in the cities of Massachusetts. Most of the saloon keepers in that state take out two or more licenses, and as the law on the subject is rather complex, the following extract is given to show the classes and minimum cost of liquor licenses prevailing:

First class.—To sell liquors of any kind to be drunk on the premises, not less than $1,000.

Second class.—To sell malt liquors, cider, and light wines containing not more than 15 per cent of alcohol to be drunk on the premises, not less than $250.

Third class.—To sell malt liquors and cider to be drunk on the premises, not less than $250.

Fourth class.—To sell liquors of any kind not to be drunk on the premises, not less than $300.

Fifth class.—To sell malt liquors, cider, and light wines containing not more than 15 per cent of alcohol, not to be drunk on the premises, not less than $150.

Sixth class.—Retail druggists and apothecaries to sell liquors of any kind for medicinal, mechanical, or chemical purposes only, $1.

Seventh class.—Dealers in paints or chemicals to sell alcohol for mechanical, manufacturing, or chemical purposes only, $1.

Club licenses.—Bona fide clubs, not less than $50 nor more than $500. (Sec. 88, R. S., 1902.)

The amounts paid by dealers in Boston could not be shown in the above table, but were as follows:

Saloons (for sale of all kinds of liquors).—Regular license fee, $1,100, paid by 14 saloons; 619 paid $300 extra to sell bottled goods; 32 paid $1,000 extra to sell at wholesale; and 25 paid $1,500 extra for a wholesaler's and a bottler's license.

Saloons (selling malt liquors only).—Five paid a license fee of $500, and 1 paid $500 extra for a bottler's license.

Clubs.—Forty-three paid a fee of $500.

Hotels.—Regular fee, $2,000, paid by 5 hotels; 46 paid $300 extra to sell bottled goods; 12 paid $500 extra for the privilege of keeping bar open until 12 o'clock at night; and 16 paid $800 extra for the last two privileges mentioned.

In addition to annual licenses certain cities granted temporary licenses or bar permits for the sale of intoxicating liquors at picnics or entertainments, or all-night permits for the privilege of keeping a saloon open all night. The following statement shows the number of such permits granted during the fiscal year 1908:

CITY.	Number of permits granted.	Amount of fee.
New York, N. Y.	2,460	$10
Chicago, Ill.	4,463	6
Buffalo, N. Y.	4	10
San Francisco, Cal.	65	10
New Orleans, La.	671	5
Albany, N. Y.	3	10
Camden, N. J.	14	10
Yonkers, N. Y.	6	10

The following cities granted licenses to summer resorts, which had expired before the close of the license year: New Haven, Conn., 1 at $150, and 2 at $225; Waterbury, Conn., 1 at $190, and 1 at $225.

Variations in the annual license fees paid by all liquor dealers or manufacturers, except those selling by the drink and pharmacists selling for medicinal, sacramental, mechanical, and manufacturing purposes, are accounted for by Table XLI.

The variations shown for some cities in the fees paid by distilleries and breweries are owing to the fact that such manufacturers paid according to the amount of liquor that they manufactured or sold.

TABLE XLI.—ANNUAL LICENSE FEE FOR PLACES MANUFACTURING INTOXICATING LIQUORS OR SELLING THEM OTHERWISE THAN BY THE DRINK (EXCEPT PHARMACIES SELLING FOR MEDICINAL, MECHANICAL, AND CHEMICAL PURPOSES), FOR SPECIFIED CITIES: 1908.

City number.	CITY.	WHOLESALE ESTABLISHMENTS.		DISTILLERIES.		BREWERIES.		BOTTLING ESTABLISHMENTS.		GROCERY STORES.		PHARMACIES.	
		Number.	License fees.	Number.	License fees.	Number.	License fees.	Number.	License fees.	Number.	License fees.	Number.	License fees.
2	Chicago, Ill.	[1] $295 196	[1] $50 100										
3	Philadelphia, Pa.	346	1,000			51	$250 to $5,000	53	$500				
5	Boston, Mass.	72	1,000	2	$1,000	13	1,000	37	1,500	66 1	$1,000 1,500	6	$500
6	Baltimore, Md.	57	500					15	80	28	500	8	250
7	Pittsburg, Pa.	148	1,000			8	[2] 1,000	6	500				
11	Detroit, Mich.[3]	3	500			16	65						
14	New Orleans, La.	44 3	70 140	3	175 to 875	8	350 to 2,625			107	350		
15	Washington, D. C.	123	300			9	250						
16	Newark, N. J.	41	500					53	150				
18	Jersey City, N. J.	18	750					32	100				
28	Los Angeles, Cal.	82	900			5	720						
34	Scranton, Pa.	10	1,000			9	1,250 to 4,000	8	500				
37	Portland, Oreg.	9	400	11	600	8	400			10	300	1	300
38	Paterson, N. J.	26	500					34	300				
40	Richmond, Va.	[1] 4 8	[1] 650 950	7	250	1	150			16	950		
42	Fall River, Mass.	2	1,500			3	3,000						
43	Nashville, Tenn.	10	1,500	1	300	6	1,500	2	1,500				
48	Reading, Pa.	18	500			4	2,500	4	350				
58	Springfield, Mass.	5	2,000			3	2,700						
68	Hoboken, N. J.	10	500					19	100				
71	Manchester, N. H.	22	800			1	1,000						
73	San Antonio, Tex.	6	750			9	125						
74	Elizabeth, N. J.	9	500					22	100				
76	Salt Lake City, Utah	3	400			3	600					29	400
77	Wilkes-Barre, Pa.	18	500			3	1,750 to 4,500	2	350				

[1] Malt liquors only. [2] An additional license fee based upon the output in barrels is also paid. [3] Three warehouses paid a fee of $50 each.

TABLE XLI.—ANNUAL LICENSE FEE FOR PLACES MANUFACTURING INTOXICATING LIQUORS OR SELLING THEM OTHERWISE THAN BY THE DRINK (EXCEPT PHARMACIES SELLING FOR MEDICINAL, MECHANICAL, AND CHEMICAL PURPOSES), FOR SPECIFIED CITIES: 1908—Continued.

City number.	CITY.	WHOLESALE ESTABLISHMENTS.		DISTILLERIES.		BREWERIES.		BOTTLING ESTABLISHMENTS.		GROCERY STORES.		PHARMACIES.	
		Number.	License fees.	Number.	License fees.	Number.	License fees.	Number.	License fees.	Number.	License fees.	Number.	License fees.
78	Erie, Pa	14	$500			4	$1,250 to $1,700						
79	Houston, Tex	4	750			6	125						
81	Harrisburg, Pa	17	500			3	750 to 1,500						
85	Dallas, Tex	10	750			5	125						
91	Covington, Ky	3	225			8	250						
95	Spokane, Wash	5	300					4	$100	3	$300		
96	Lancaster, Pa	11	500			4	1,000 to 1,500	4	350				
100	Butte, Mont	5	960			5	270 to 600						
101	McKeesport, Pa	17	500	1	$500	2	1,250 to 1,500	1	500				
103	Sioux City, Iowa	2	900			2	600						
104	Johnstown, Pa	13	500	1	100	5	1,000 to 2,000						
107	Mobile, Ala	7	500			2	350						
112	Allentown, Pa	9	500			4	750 to 1,500	2	350				
115	Montgomery, Ala	10	550			1	350						
117	Little Rock, Ark	4	2,000			4	650						
118	Wheeling, W. Va	5	300			7	375						
120	York, Pa	6	500			2	500 to 1,000	4	350				
126	Newcastle, Pa	8	500			1	1,250						
138	Galveston, Tex	7	525			6	87.50						
144	Chattanooga, Tenn	33	1,500	3	900 to 1,500	3	1,500	1	225				
150	West Hoboken, N. J	6	500					14	100				
153	Sacramento, Cal	16	60			2	200			68	60	17	$60
158	Fort Worth, Tex	8	750			4	125						

The annual license fees shown in Table 40 represent the total amounts paid. In some cities this amount includes a fixed fee for a license granted by the state or county in addition to that for a license granted by the city. Thus for the cities of Colorado the amount shown includes a fee of $25 for a state license, and for the cities of Arkansas, Indiana, Kentucky, Missouri, Montana, and Tennessee the amounts shown include fees for a county license.

The following table shows the per cent distribution of license fees in cities of specified states:

TABLE XLII.—*Per cent distribution of liquor license fees in cities of specified states: 1908.*

STATE.	Per cent to city.	PER CENT TO OTHER CIVIL DIVISIONS.		
		Total.	State.	County.
California	100.0			
Connecticut	90.0	10.0		10.0
Delaware		100.0	100.0	
District of Columbia	100.0			
Florida	40.0	60.0	40.0	20.0
Illinois	100.0			
Louisiana	71.4	28.6	28.6	
Maryland	75.0	25.0	25.0	
Massachusetts	75.0	25.0	25.0	
Michigan	50.0	50.0		50.0
Minnesota	98.0	2.0	2.0	
Nebraska	100.0			
New Hampshire	50.0	50.0		50.0
New Jersey	100.0			
New York	50.0	50.0	50.0	
Ohio:				
Cincinnati	70.0	30.0	30.0	
Cleveland	70.0	30.0	30.0	
All other cities	50.0	50.0	30.0	20.0
Oregon	100.0			
Rhode Island	75.0	25.0	25.0	
Utah	100.0			
West Virginia	100.0			
Wisconsin	100.0			

The distribution of license fees in states having cities of over 30,000 population not enumerated in the above statement was as follows:

Alabama.—State and county together received $350 on each license for the sale of all kinds of liquors, $87.50 on each license for sale of malt liquors only at retail, and $150 on each brewer's license, three-fourths of such amounts going to the state and one-fourth to the county.

Arkansas.—State received $300 and county $500 of each license fee, except of a brewer's license fee, of which the state and county together received only $150.

Colorado.—State received $25 of each license fee.

Indiana.—County received $100 on each saloon keeper's license issued. Where distilleries and breweries were licensed all fees went to city.

Iowa.—County received $300 of each license fee.

Kentucky.—State received $210 on each saloon license fee and $200 on each wholesale license fee.

Missouri.—For St. Louis, two-sevenths of the fee went to the state. For Kansas City, two-twelfths went to the state and five-twelfths to the county. For St. Joseph, 5 per cent went to the state and 48 per cent to the county. For Joplin, $200 of each fee went to the state, $266.66 to the county, and $533.34 to a special road district.

Montana.—County received $660 of each license fee, except that for a brewer's license, of which the county received approximately 50 per cent of the total.

Pennsylvania.—All brewers' and wholesale license fees went to the state. The state also received $50 on each saloon license issued in all cities except Philadelphia, Pittsburg, and Scranton, where it received $100. The county received $100 on each saloon license granted.

Tennessee.—For Chattanooga, state, county, and city shared alike in all license fees. For Memphis, state received $500 and county $150 of each license fee. For Nashville, state, county, and city shared alike in all license fees, except in the case of a distiller's license fee, one-half of which went to the city and one-half to state and county together.

Texas.—For all cities, except Galveston, the state and county together received 25 per cent of all license fees. For Galveston the proportion received by the state and county was two-sevenths.

Virginia.—The state received $450 on each license issued for the sale of spirituous liquors, $150 on each license for the sale of malt liquors only, and $250 on each distiller's license. It also received $2 for each resident member of all clubs selling intoxicating liquors by the drink, the total to be received from any one club not to exceed $450.

LIST OF CITY NUMBERS.

Throughout the general tables of this report the cities are arranged and numbered according to the estimated population on June 1, 1908, with the exception of San Juan, P. R., which is placed at the end of each table. For convenience in finding any particular city, the following list has been prepared, the cities being arranged alphabetically, by states and territories and the city number assigned to each being indicated:

CITY AND STATE.	City number.
Alabama:	
Birmingham	97
Mobile	107
Montgomery	115
Arkansas:	
Little Rock	117
California:	
Los Angeles	28
Oakland	60
Sacramento	153
San Francisco	10
Colorado:	
Denver	26
Pueblo	154
Connecticut:	
Bridgeport	51
Hartford	45
New Britain	140
New Haven	33
Waterbury	75
Delaware:	
Wilmington	53
District of Columbia:	
Washington	15
Florida:	
Jacksonville	129
Georgia:	
Atlanta	39
Augusta	108
Macon	149
Savannah	64
Illinois:	
Chicago	2
East St. Louis	109
Joliet	148
Peoria	69
Quincy	125
Rockford	136
Springfield	119
Indiana:	
Evansville	72
Fort Wayne	88
Indianapolis	19
South Bend	99
Terre Haute	86
Iowa:	
Davenport	116
Des Moines	54
Dubuque	105
Sioux City	103
Kansas:	
Kansas City	57
Topeka	111
Wichita	122
Kentucky:	
Covington	91
Louisville	20
Newport	155
Louisiana:	
New Orleans	14
Maine:	
Portland	82
Maryland:	
Baltimore	6
Massachusetts:	
Boston	5
Brockton	90
Cambridge	46
Chelsea	131
Everett	151
Fall River	42
Fitchburg	146
Haverhill	135
Holyoke	89
Lawrence	61
Lowell	49
Lynn	55
Malden	121
New Bedford	56
Newton	133
Salem	134
Somerville	62
Springfield	58
Taunton	156
Worcester	29
Michigan:	
Bay City	123
Detroit	11
Grand Rapids	44
Kalamazoo	142
Saginaw	93
Minnesota:	
Duluth	63
Minneapolis	17
St. Paul	21
Missouri:	
Joplin	132
Kansas City	24
St. Joseph	36
St. Louis	4
Montana:	
Butte	100
Nebraska:	
Lincoln	92
Omaha	32
South Omaha	124
New Hampshire:	
Manchester	71
New Jersey:	
Atlantic City	113
Bayonne	98
Camden	52
Elizabeth	74
Hoboken	68
Jersey City	18
Newark	16
Passaic	110
Paterson	38
Trenton	50
West Hoboken	150
New York:	
Albany	47
Auburn	147
Binghamton	106
Buffalo	9
Elmira	139
New York	1
Rochester	23
Schenectady	67
Syracuse	35
Troy	59
Utica	70
Yonkers	66
Ohio:	
Akron	87
Canton	128
Cincinnati	12
Cleveland	8
Columbus	27
Dayton	41
Springfield	114
Toledo	25
Youngstown	84
Oklahoma:	
Oklahoma City	141
Oregon:	
Portland	37
Pennsylvania:	
Allentown	112
Altoona	94
Pennsylvania—Contd.	
Chester	130
Erie	78
Harrisburg	81
Johnstown	104
Lancaster	96
McKeesport	101
Newcastle	126
Philadelphia	3
Pittsburg	7
Reading	48
Scranton	34
Wilkes-Barre	77
York	120
Rhode Island:	
Pawtucket	102
Providence	22
Woonsocket	143
South Carolina:	
Charleston	83
Tennessee:	
Chattanooga	144
Knoxville	137
Memphis	31
Nashville	43
Texas:	
Dallas	85
Fort Worth	158
Galveston	138
Houston	79
San Antonio	73
Utah:	
Salt Lake City	76
Virginia:	
Norfolk	65
Richmond	40
Washington:	
Seattle	30
Spokane	95
Tacoma	80
West Virginia:	
Wheeling	118
Wisconsin:	
La Crosse	157
Milwaukee	13
Oshkosh	152
Racine	145
Superior	127

GENERAL TABLES.

TABLE 1.—DATE OF INCORPORATION, POPULATION, AND AREA OF CITIES HAVING AN ESTIMATED POPULATION OF 30,000 OR OVER ON JUNE 1, 1908.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 21. For revised estimates of population for 1908, based upon the decennial census of 1910, see appendix to this report, page 341.]

City number.	CITY.	DATE OF INCORPORATION AS A CITY.		POPULATION.					AREA (ACRES) JUNE 1, 1908.			AREA (ACRES) ANNEXED SINCE JUNE 1, 1900.		
		First.	Latest.	Estimated as of June 1—			Decennial census, June 1—		Total.	Land.	Water.	Total.	Land.	Water.
				1908	1907	1906	1900.	1890						
	Grand total			24,065,539	23,511,039	22,922,119	19,697,808	14,762,706	[1] 2,346,053.1	[2] 2,055,424.9	[2] 163,748.2	[1] 151,398.5	145,118.9	6,279.6
	Group I			13,658,705	13,363,529	13,068,918	11,311,823	8,510,345	[1] 911,545.6	[2] 721,424.1	[2] 69,161.5	23,908.0	23,908.0	
	Group II			4,560,925	4,440,876	4,280,626	3,668,042	2,675,390	533,245.3	486,382.0	46,863.3	50,468.5	46,841.1	3,627.4
	Group III			3,260,049	3,189,271	3,113,790	2,635,215	2,048,490	476,657.4	451,426.5	25,230.9	[1] 36,537.8	36,060.2	477.6
	Group IV			2,585,860	2,517,363	2,458,785	2,082,728	1,528,481	424,604.8	[2] 396,192.3	[2] 22,492.5	40,484.2	38,309.6	2,174.6
	GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.													
1	New York, N. Y	1653	1901	[3] 4,338,322	[3] 4,225,681	[3] 4,113,043	3,437,202	[4] 2,507,414	([5])	209,218.0	([6])			
2	Chicago, Ill	1837	1875	2,166,055	2,107,620	2,049,185	1,698,575	1,099,850	122,008.3	114,932.3	7,076.0			
3	Philadelphia, Pa	1701	1854	1,491,082	1,466,408	1,441,735	1,293,697	1,046,964	84,933.0	83,340.0	1,593.0			
4	St. Louis, Mo	1822	1876	674,012	661,666	649,320	575,238	451,770	39,276.8	39,276.8				
5	Boston, Mass	1822	1854	[3] 616,072	[3] 609,175	[3] 602,278	560,892	448,477	27,300.0	26,250.0	1,050.0			
6	Baltimore, Md	1796	1898	568,571	561,120	553,669	508,957	434,439	20,255.0	19,290.0	965.0			
7	Pittsburg, Pa	1816	1901	547,523	531,527	520,322	451,512	343,904	26,033.7	26,033.7		2,927.0	2,927.0	
8	Cleveland, Ohio	1836	1891	491,401	475,864	460,327	381,768	261,353	26,348.8	26,178.8	170.0	4,323.1	4,323.1	
9	Buffalo, N. Y	1832	1891	[3] 391,629	[3] 386,724	[3] 381,819	352,387	255,664	26,884.0	26,496.0	388.0			
10	San Francisco, Cal	1850	1900	([5])	([5])	([5])	342,782	298,997	81,280.0	29,760.0	51,520.0			
11	Detroit, Mich	1824	1883	[7] 376,174	[7] 367,494	[7] 353,535	285,704	205,876	25,423.3	25,423.3		7,290.0	7,290.0	
12	Cincinnati, Ohio	1819	1903	349,316	347,123	345,230	325,902	296,908	27,872.0	27,855.0	17.0	5,312.0	5,312.0	
13	Milwaukee, Wis	1847	1874	[3] 327,873	[3] 322,513	[3] 317,903	285,315	204,468	14,459.8	14,135.8	324.0	1,035.1	1,035.1	
14	New Orleans, La	1805	1896	323,157	318,652	314,146	287,104	242,039	120,960.0	([8])	([8])			
15	Washington, D. C	1802	1878	317,380	312,548	307,716	278,718	230,392	44,316.9	38,408.4	5,908.5			
16	Newark, N. J	1836	1836	[3] 302,324	[3] 295,979	[3] 289,634	246,070	181,830	14,976.0	14,826.0	150.0	3,020.8	3,020.8	
	GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.													
17	Minneapolis, Minn	1867	1881	[3] 297,527	[3] 285,676	[3] 273,825	202,718	164,738	34,106.0	31,622.0	2,484.0			
18	Jersey City, N. J	1827	1889	[3] 248,458	[3] 243,205	[3] 237,952	206,433	163,003	12,288.0	8,320.0	3,968.0			
19	Indianapolis, Ind	1831	1905	234,774	227,698	219,154	169,164	105,436	20,943.7	20,369.6	574.1	2,562.5	2,562.5	
20	Louisville, Ky	1824	1893	233,069	229,599	226,129	204,731	161,129	15,647.0	13,094.0	2,553.0	362.0	362.0	
21	St. Paul, Minn	1854	1900	[3] 217,397	[3] 210,606	[3] 203,815	163,065	133,156	35,481.6	33,388.8	2,092.8			
22	Providence, R. I	1832	1866	[3] 212,457	[3] 207,850	[3] 203,243	175,597	132,146	11,701.0	11,353.0	[9] 348.0	[10] 6.4	[10] 6.4	
23	Rochester, N. Y	1834	1908	[3] 193,111	[3] 189,384	[3] 185,703	162,608	133,896	12,722.6	12,252.2	470.4	1,051.6	1,001.2	50.4
24	Kansas City, Mo	1853	1903	188,582	185,479	182,376	163,752	132,716	16,768.0	16,743.0	25.0			
25	Toledo, Ohio	1837	1837	169,366	164,673	159,980	131,822	81,434	18,284.8	16,450.0	1,834.8			
26	Denver, Colo	1859	1904	155,124	153,524	151,920	133,859	106,713	37,920.0	37,348.0	572.0			
27	Columbus, Ohio	1816	1834	152,031	148,722	145,414	125,560	88,150	10,400.0	10,176.0	224.0			
28	Los Angeles, Cal	1851	1889	([5])	([5])	([5])	102,479	50,395	39,472.7	39,174.7	298.0	11,776.0	11,776.0	
29	Worcester, Mass	1848	1894	[3] 133,963	[3] 132,020	[3] 130,078	118,421	84,655	24,586.0	23,683.0	903.0			
30	Seattle, Wash	1869	1896	([5])	([5])	([5])	80,671	42,837	54,062.0	[11] 35,232.0	18,830.0	19,806.0	17,119.0	2,687.0
31	Memphis, Tenn	1849	1891	132,581	128,799	125,018	102,320	64,495	9,822.0	9,822.0				
32	Omaha, Nebr	1857	1905	131,370	127,768	124,167	102,555	[12] 66,536	15,680.0	15,380.0	300.0			
33	New Haven, Conn	1784	1899	125,627	123,427	121,227	108,027	81,298	14,340.0	11,460.0	2,880.0			
34	Scranton, Pa	1866	1901	123,959	121,343	118,692	102,026	75,215	12,508.9	12,361.7	147.2	175.6	175.6	
35	Syracuse, N. Y	1848	1900	[3] 123,607	[3] 120,631	[3] 118,880	108,374	88,143	11,520.0	11,020.0	500.0	177.0	177.0	
36	St. Joseph, Mo	1853	1885	123,004	120,504	118,004	102,979	52,324	6,198.0	6,110.0	88.0			
37	Portland, Oreg	1851	1903	116,630	112,757	109,884	90,426	46,385	28,136.0	26,742.0	1,394.0	3,856.0	3,856.0	
38	Paterson, N. J	1851	1871	[3] 115,343	[3] 114,072	[3] 112,801	105,171	78,347	5,357.0	5,157.0	200.0			
39	Atlanta, Ga	1847	1874	109,545	107,265	104,984	89,872	65,533	7,680.0	7,680.0		800.0	800.0	
40	Richmond, Va	1782	1782	107,844	106,227	87,246	85,050	81,388	6,373.0	5,873.0	500.0	2,849.4	2,749.4	100.0
41	Dayton, Ohio	1841	1903	106,897	103,248	100,799	85,333	61,220	7,661.0	7,213.0	448.0	1,440.8	1,290.8	150.0
42	Fall River, Mass	1854	1903	[3] 106,301	[3] 106,121	[3] 105,942	104,863	74,398	26,156.0	21,723.0	4,433.0	780.0	140.0	640.0
43	Nashville, Tenn	1806	1883	105,877	105,278	84,703	80,865	76,168	11,142.0	10,932.0	210.0	4,838.0	4,838.0	
44	Grand Rapids, Mich	1850	1905	[7] 103,871	[7] 101,832	[7] 99,794	87,565	60,278	11,040.0	10,730.0	310.0			
45	Hartford, Conn	1784	1880	101,146	98,484	95,822	79,850	53,230	11,065.6	10,955.6	110.0			
46	Cambridge, Mass	1846	1891	[3] 100,762	[3] 99,653	[3] 98,544	91,886	70,028	4,182.4	4,016.4	166.0			

[1] Including land area of cities for which total area was not reported.
[2] Not including area in cities for which the land and water areas were not reported separately.
[3] Based on Federal census of 1900 and state census of 1905.
[4] Estimated.
[5] Not reported.
[6] Population not shown, as no reliable estimate could be made. An estimate for this city is, however, included in the totals.
[7] Based on Federal census of 1900 and state census of 1904.
[8] Not reported separately.
[9] Not including harbor area.
[10] Detached.
[11] Including 652 acres in Fort Lawton.
[12] Census of 1890 defective. Population for 1890 estimated at mean between 1880 and 1900.

TABLE 1.—DATE OF INCORPORATION, POPULATION, AND AREA OF CITIES HAVING AN ESTIMATED POPULATION OF 30,000 OR OVER ON JUNE 1, 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 21. For revised estimates of population for 1908, based upon the decennial census of 1910, see appendix to this report, page 341.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

City number.	CITY.	DATE OF INCORPORATION AS A CITY.		POPULATION.					AREA (ACRES) JUNE 1, 1908.			AREA (ACRES) ANNEXED SINCE JUNE 1, 1900.		
		First.	Latest.	Estimated as of June 1—			Decennial census, June 1—		Total.	Land.	Water.	Total.	Land.	Water.
				1908	1907	1906	1900	1890						
47	Albany, N. Y.	1686	1906	[1] 99,999	[1] 99,268	[1] 98,537	94,151	94,923	7,197.0	6,914.0	283.0	.....	.....	.....
48	Reading, Pa.	1847	1847	95,201	93,171	91,141	78,961	58,661	3,965.0	3,965.0	.....	.....	.....	.....
49	Lowell, Mass.	1836	1836	[1] 95,141	[1] 95,157	[1] 95,173	94,969	77,696	9,098.0	8,308.0	790.0	1,100.0	1,050.0	50.0
50	Trenton, N. J.	1792	1874	[1] 90,703	[1] 88,529	[1] 86,355	73,307	57,458	4,903.0	4,490.0	413.0	.....	.....	.....
51	Bridgeport, Conn.	1836	1895	88,700	86,487	84,274	70,996	48,866	8,576.0	8,460.7	115.3	.....	.....	.....
52	Camden, N. J.	1828	1828	[1] 87,819	[1] 86,334	[1] 84,849	75,935	[2] 63,018	5,029.5	4,474.5	555.0	.....	.....	.....
53	Wilmington, Del.	1832	1832	87,700	86,420	85,140	76,508	61,431	6,515.0	4,026.0	[3] 2,489.0	.....	.....	.....
54	Des Moines, Iowa.	1857	1907	[1] 83,717	[1] 81,020	[1] 78,323	62,139	50,093	35,309.2	34,549.2	760.0	.....	.....	.....
55	Lynn, Mass.	1850	1850	[1] 82,159	[1] 80,453	[1] 78,748	68,513	55,727	7,248.0	6,943.0	305.0	.....	.....	.....
56	New Bedford, Mass.	1847	1847	[1] 81,514	[1] 79,130	[1] 76,746	62,442	40,733	12,373.0	12,173.0	200.0	.....	.....	.....
57	Kansas City, Kans.	1886	1886	[4] 80,839	[4] 80,522	[4] 77,912	51,418	38,316	6,760.0	6,460.0	300.0	19.8	19.8	.....
58	Springfield, Mass.	1852	1852	[1] 80,428	[1] 78,132	[1] 75,836	62,059	44,179	24,662.0	23,964.0	698.0	.....	.....	.....
59	Troy, N. Y.	1816	1900	[1] 76,999	[1] 76,756	[1] 76,513	[5] 75,057	[2,5] 73,360	5,964.4	5,021.4	943.0	2,637.0	2,547.0	90.0
60	Oakland, Cal.	1854	1889	[6]	[6]	73,812	66,960	48,682	8,914.0	8,750.0	164.0	.....	.....	.....
61	Lawrence, Mass.	1853	1853	[1] 74,544	[1] 73,046	[1] 71,548	62,559	44,654	4,577.0	4,185.0	392.0	.....	.....	.....
62	Somerville, Mass.	1871	1899	[1] 73,849	[1] 72,323	[1] 70,798	61,643	40,152	2,700.0	2,600.0	100.0	1,056.0	1,056.0	.....
63	Duluth, Minn.	1870	1900	[1] 72,125	[1] 69,731	[1] 67,337	52,969	33,115	43,116.8	39,276.8	3,840.0	.....	.....	.....
64	Savannah, Ga.	1789	1789	71,103	69,880	68,596	54,244	43,189	4,320.0	4,042.0	278.0	.....	.....	.....
65	Norfolk, Va.	1845	1906	70,130	68,530	66,931	46,624	34,871	4,300.6	3,576.1	724.5	[7]	640.0	[7]
66	Yonkers, N. Y.	1872	1895	69,503	[1] 66,806	[1] 64,110	47,931	32,033	13,440.0	12,700.0	740.0	.....	.....	.....
67	Schenectady, N. Y.	1798	1909	[1] 69,331	[1] 65,625	[1] 61,919	31,682	19,902	5,021.4	4,966.4	55.0	2,100.0	2,080.0	20.0
68	Hoboken, N. J.	1855	1855	[1] 69,130	[1] 67,709	[1] 66,289	59,364	43,648	1,220.0	825.0	395.0	.....	.....	.....
69	Peoria, Ill.	1845	1892	69,043	67,704	66,365	56,100	41,024	5,471.0	5,471.0	.....	2,102.0	2,102.0	.....
70	Utica, N. Y.	1832	1908	[1] 68,005	[1] 66,552	[1] 65,099	56,383	44,007	5,802.4	5,752.4	50.0	811.0	811.0	.....
71	Manchester, N. H.	1846	1846	67,275	65,989	64,703	56,987	44,126	21,700.0	21,065.0	635.0	.....	.....	.....
72	Evansville, Ind.	1847	1905	66,115	65,282	63,957	59,007	50,756	4,115.0	4,085.0	30.0	[8] 275.0	[8] 275.0	.....
73	San Antonio, Tex.	1837	1903	65,839	64,275	62,711	53,321	37,673	23,040.0	22,913.0	127.0	.....	.....	.....
74	Elizabeth, N. J.	1855	1863	[1] 65,536	[1] 63,860	[1] 62,185	52,130	37,764	6,230.0	6,191.0	39.0	380.0	380.0	.....
75	Waterbury, Conn.	1853	1896	65,489	63,696	61,903	[9] 51,139	[9] 33,202	18,048.0	17,981.0	67.0	14,433.0	14,375.0	58.0
76	Salt Lake City, Utah.	1851	1888	63,283	62,216	61,202	53,531	44,843	27,578.2	27,033.6	544.6	[10] 2,244.5	[10] 2,244.5	.....
77	Wilkes-Barre, Pa.	1871	1898	62,922	61,521	60,121	51,721	37,718	3,444.0	3,172.0	272.0	.....	.....	.....
78	Erie, Pa.	1851	1851	62,442	61,202	59,993	52,733	40,634	4,960.6	4,780.6	180.0	41.0	41.0	.....
79	Houston, Tex.	1839	1905	61,794	59,963	58,132	44,633	27,557	10,162.0	10,036.0	126.0	4,403.0	4,403.0	.....
80	Tacoma, Wash.	1875	1890	[6]	[6]	55,392	37,714	36,006	23,680.0	20,928.0	2,752.0	1,760.0	1,760.0	.....
81	Harrisburg, Pa.	1860	1860	57,591	56,663	55,735	50,167	39,385	5,035.2	2,943.3	2,091.9	562.3	352.7	209.6
82	Portland, Me.	1832	1863	56,839	56,003	55,167	50,145	36,425	14,825.1	13,790.7	1,034.4	.....	.....	.....
83	Charleston, S. C.	1783	1783	56,487	56,402	56,317	55,807	54,955	3,276.8	2,406.4	870.4	.....	.....	.....
84	Youngstown, Ohio.	1868	1868	56,413	54,402	52,710	44,885	33,220	6,724.8	6,574.8	150.0	163.3	163.3	.....
85	Dallas, Tex.	1856	1907	54,895	54,338	52,793	42,638	38,067	10,281.0	10,165.8	115.2	3,469.0	3,469.0	.....
86	Terre Haute, Ind.	1833	1905	54,608	53,707	52,805	36,673	30,217	5,486.0	5,026.0	460.0	1,556.0	1,556.0	.....
87	Akron, Ohio.	1836	1865	53,408	52,073	50,738	42,728	27,601	7,468.8	7,380.8	88.0	.....	.....	.....
88	Fort Wayne, Ind.	1839	1894	53,199	52,219	50,947	45,115	35,393	5,360.0	5,160.0	200.0	1,318.0	1,268.0	50.0
89	Holyoke, Mass.	1873	1897	[1] 52,466	[1] 51,622	[1] 50,778	45,712	35,637	10,464.0	9,849.0	615.0	.....	.....	.....
90	Brockton, Mass.	1881	1881	[1] 52,432	[1] 50,886	[1] 49,340	40,063	27,294	13,798.4	13,798.4	.....	.....	.....	.....
91	Covington, Ky.	1834	1894	51,105	50,495	46,436	42,938	37,371	1,797.0	1,796.0	1.0	300.0	300.0	.....
92	Lincoln, Nebr.	1871	1887	50,949	49,590	48,232	40,169	[11] 26,586	4,802.1	4,799.5	2.6	[12] 350.0	[12] 350.0	.....
93	Saginaw, Mich.	1889	1908	[13] 50,875	[13] 49,808	[13] 48,742	42,345	46,322	7,897.1	7,657.1	240.0	5.9	5.9	.....

[1] Based on Federal census of 1900 and state census of 1905.
[2] Estimated.
[3] Including 1,460 acres of marsh land.
[4] State census.
[5] Including population of territory annexed in 1901.
[6] Population not shown, as no reliable estimate could be made. An estimate for this city is, however, included in the totals.
[7] Not reported.
[8] 14 acres of land detached and 289 acres of land annexed.
[9] Population of Waterbury town. Town and city made coextensive in 1902.
[10] 2,523.5 acres detached and 279 acres annexed.
[11] Census of 1890 defective. Population for 1890 estimated as mean between 1880 and 1900.
[12] 125 acres of land annexed and 475 acres of land detached.
[13] Based on Federal census of 1900 and state census of 1904.

TABLE 1.—DATE OF INCORPORATION, POPULATION, AND AREA OF CITIES HAVING AN ESTIMATED POPULATION OF 30,000 OR OVER ON JUNE 1, 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 21. For revised estimates of population for 1908, based upon the decennial census of 1910, see appendix for this report, page 341.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

City number.	CITY.	DATE OF INCORPORATION AS A CITY.		POPULATION.					AREA (ACRES) JUNE 1, 1908.			AREA (ACRES) ANNEXED SINCE JUNE 1, 1900.		
		First.	Latest.	Estimated as of June 1—			Decennial census, June 1—		Total.	Land.	Water.	Total.	Land.	Water.
				1908	1907	1906	1900	1890						
94	Altoona, Pa.	1868	1868	49,846	48,878	47,910	38,973	30,337	2,114.6	2,114.6	.....	457.6	457.6	.....
95	Spokane, Wash.	1883	1891	(1)	(1)	47,006	36,848	19,922	23,840.0	23,539.0	301.0	10,880.0	10,879.0	1.0
96	Lancaster, Pa.	1818	1818	49,017	48,078	47,129	41,459	32,011	2,660.0	2,630.0	30.0	.....	.....	.....
97	Birmingham, Ala.	1871	1871	48,325	47,007	45,869	38,415	26,178	4,274.0	4,274.0	.....	130.0	130.0	.....
98	Bayonne, N. J.	1869	1872	[2]47,986	[2]46,078	[2]44,170	32,722	19,033	3,938.0	2,577.0	1,361.0	.....	.....	.....
99	South Bend, Ind.	1865	1901	47,405	46,005	44,605	35,999	21,819	6,405.1	5,132.4	1,272.7	2,570.6	2,570.6	.....
100	Butte, Mont.	1879	1888	47,360	45,492	43,624	30,470	10,723	3,300.0	3,300.0	.....	2,000.0	2,000.0	.....
101	McKeesport, Pa.	1891	1891	46,264	44,851	43,438	34,227	20,741	2,240.0	2,236.8	3.2	136.9	136.9	.....
102	Pawtucket, R. I.	1886	1886	[2]45,871	[2]45,041	[2]44,211	39,231	27,633	5,725.0	5,498.0	227.0	.....	.....	.....
103	Sioux City, Iowa.	1857	1886	[2]45,656	[2]44,068	[2]42,520	33,111	37,806	28,645.0	28,020.0	625.0	.....	.....	.....
104	Johnstown, Pa.	1889	1889	45,430	44,340	43,250	35,936	21,805	2,917.5	2,717.5	200.0	262.4	262.4	.....
105	Dubuque, Iowa.	1840	1840	[2]45,327	[2]44,198	[2]43,070	36,297	30,311	7,680.0	7,290.0	390.0	.....	.....	.....
106	Binghamton, N. Y.	1867	1907	[2]45,165	[2]44,475	[2]43,785	39,647	35,005	6,400.0	5,913.6	486.4	.....	.....	.....
107	Mobile, Ala.	1814	1901	44,382	43,642	42,903	38,469	31,076	11,200.0	8,640.0	2,560.0	6,690.0	5,005.0	1,685.0
108	Augusta, Ga.	1798	1798	44,353	43,739	43,125	39,441	33,300	3,042.0	2,846.0	196.0	.....	.....	.....
109	East St. Louis, Ill.	1865	1888	44,102	42,530	40,958	29,655	15,169	5,200.0	5,170.0	30.0	.....	.....	.....
110	Passaic, N. J.	1873	1873	[2]43,723	[2]41,761	[2]39,799	27,777	13,028	2,087.7	2,069.2	18.5	15.0	15.0	.....
111	Topeka, Kans.	1857	1903	[2]43,698	[2]42,792	[2]41,886	33,608	31,007	4,454.7	4,229.7	225.0	.....	.....	.....
112	Allentown, Pa.	1867	1889	43,686	42,618	41,595	35,416	25,228	2,916.4	2,856.4	60.0	.....	.....	.....
113	Atlantic City, N. J.	1854	1902	[2]43,446	[2]41,495	[2]39,544	27,838	13,055	2,775.0	2,775.0	.....	.....	.....	.....
114	Springfield, Ohio.	1850	1850	43,339	42,704	42,069	38,253	31,895	5,760.0	5,660.0	100.0	.....	.....	.....
115	Montgomery, Ala.	1837	1905	42,887	41,847	40,808	30,346	21,883	4,211.2	4,211.2	.....	2,496.0	2,496.0	.....
116	Davenport, Iowa.	1851	1851	[2]42,522	[2]41,614	[2]40,706	35,254	26,872	5,013.0	5,013.0	.....	.....	.....	.....
117	Little Rock, Ark.	1831	1875	42,445	41,202	39,959	38,307	25,874	5,820.0	5,440.0	380.0	848.0	740.0	108.0
118	Wheeling, W. Va.	1836	1907	42,364	41,929	41,494	38,878	34,522	2,050.0	1,345.0	705.0	.....	.....	.....
119	Springfield, Ill.	1840	1882	42,129	39,631	38,933	34,159	24,963	4,879.8	4,879.8	.....	.....	.....	.....
120	York, Pa.	1887	1887	40,986	40,079	39,168	33,708	20,793	2,096.0	2,066.0	30.0	.....	.....	.....
121	Malden, Mass.	1882	1882	[2]40,660	[2]39,786	[2]38,912	33,664	23,031	3,072.0	3,062.0	10.0	.....	.....	.....
122	Wichita, Kans.	1871	1886	[3]40,660	[3]36,898	[3]35,541	24,671	23,853	12,260.0	12,000.0	260.0	(4)	(4)	.....
123	Bay City, Mich.	1865	1907	[5]40,535	[5]40,561	[5]40,587	40,747	40,820	7,071.8	6,316.8	755.0	2,995.2	2,617.6	377.6
124	South Omaha, Nebr.	1886	1903	40,352	38,558	36,765	26,001	8,062	4,160.0	3,960.0	200.0	.....	.....	.....
125	Quincy, Ill.	1839	1895	40,058	39,583	39,108	36,252	31,494	3,715.1	3,715.1	.....	131.0	131.0	.....
126	Newcastle, Pa.	1869	1889	39,901	38,464	36,847	28,339	11,600	5,915.0	5,815.0	100.0	632.0	632.0	.....
127	Superior, Wis.	1889	1891	[2]39,827	[2]38,735	[2]37,643	31,091	11,983	27,000.0	23,400.0	3,600.0	.....	.....	.....
128	Canton, Ohio.	1854	1854	39,504	38,972	38,440	30,667	26,189	5,840.0	5,760.0	80.0	1,600.0	1,600.0	.....
129	Jacksonville, Fla.	1822	1887	[2]39,423	[2]38,049	[2]36,675	28,429	17,201	5,920.0	(6)	(6)	.....	.....	.....
130	Chester, Pa.	1866	1889	39,338	38,670	38,002	33,988	[7]27,302	3,000.0	3,000.0	.....	.....	.....	.....
131	Chelsea, Mass.	1857	1894	[2]39,218	[2]38,575	[2]37,932	34,072	27,909	1,440.0	1,265.0	175.0	.....	.....	.....
132	Joplin, Mo.	1873	1900	38,887	37,279	35,671	26,023	9,943	6,520.0	6,520.0	.....	(4)	(4)	.....
133	Newton, Mass.	1873	1902	[2]38,771	[2]38,123	[2]37,475	33,587	24,379	11,406.0	11,106.0	300.0	[8]4.0	[8]4.0	.....
134	Salem, Mass.	1836	1836	[2]38,629	[2]38,295	[2]37,961	35,956	30,801	5,440.0	4,827.0	613.0	.....	.....	.....
135	Haverhill, Mass.	1870	1870	[2]38,223	[2]38,092	[2]37,961	37,175	27,412	21,985.5	20,403.3	1,582.2	.....	.....	.....
136	Rockford, Ill.	1852	1880	37,351	36,701	36,051	31,051	23,584	5,702.0	5,510.0	192.0	518.0	518.0	.....
137	Knoxville, Tenn.	1815	1907	37,189	36,620	36,051	32,637	22,535	2,551.0	2,541.0	10.0	.....	.....	.....
138	Galveston, Tex.	1839	1903	36,094	35,224	34,355	37,789	29,084	4,989.2	4,989.2	.....	.....	.....	.....
139	Elmira, N. Y.	1864	1906	[2]35,754	[2]35,744	[2]35,734	35,672	30,893	4,747.0	4,546.0	201.0	.....	.....	.....
140	New Britain, Conn.	1871	1905	35,560	34,641	33,722	25,998	16,519	8,438.5	8,418.0	20.5	4,858.0	4,855.0	3.0
141	Oklahoma City, Okla.	1890	1891	[9]35,511	[10]32,452	[9]29,250	10,037	4,151	3,190.0	3,175.0	15.0	(4)	(4)	.....
142	Kalamazoo, Mich.	1884	1907	[5]35,160	[5]33,816	[5]32,472	24,404	17,853	5,122.0	5,031.0	91.0	.....	.....	.....
143	Woonsocket, R. I.	1888	1888	[2]34,590	[2]33,792	[2]32,994	28,204	20,830	5,632.0	5,532.0	100.0	.....	.....	.....
144	Chattanooga, Tenn.	1851	1901	34,535	34,416	34,297	30,154	29,100	3,724.0	3,304.0	420.0	832.0	832.0	.....
145	Racine, Wis.	1848	1905	[2]34,202	[2]33,565	[2]32,928	29,102	21,014	2,900.0	2,900.0	60.0	.....	.....	.....
146	Fitchburg, Mass.	1872	1872	[2]33,915	[2]33,617	[2]33,319	31,531	22,037	17,728.0	17,528.0	200.0	.....	.....	.....
147	Auburn, N. Y.	1848	1906	[2]33,835	[2]33,399	[2]32,963	30,345	25,858	5,440.0	5,390.0	50.0	.....	.....	.....
148	Joliet, Ill.	1852	1876	33,129	32,657	32,185	29,353	23,264	2,554.0	2,421.0	133.0	.....	.....	.....
149	Macon, Ga.	1832	1893	32,838	32,765	32,692	23,272	22,746	4,906.2	4,856.6	49.6	1,191.7	1,191.7	.....
150	West Hoboken, N. J.	1888	1888	[2]32,674	[2]31,477	[2]30,280	23,094	11,665	546.0	546.0	.....	.....	.....	.....
151	Everett, Mass.	1892	1892	[2]31,976	[2]31,021	[2]30,066	24,336	11,068	2,176.0	1,988.0	188.0	.....	.....	.....
152	Oshkosh, Wis.	1853	1853	[2]31,949	[2]31,491	[2]31,033	28,284	22,836	5,228.4	4,940.6	287.8	20.0	20.0	.....
153	Sacramento, Cal.	1863	1893	31,600	31,311	31,022	29,282	26,386	2,890.8	2,890.8	.....	.....	.....	.....
154	Pueblo, Colo.	1873	1891	31,557	31,190	30,824	28,157	24,558	7,280.0	7,275.0	5.0	224.0	224.0	.....
155	Newport, Ky.	1850	1894	31,006	30,667	30,329	28,301	24,918	843.0	729.0	114.0	.....	.....	.....
156	Taunton, Mass.	1864	1882	[2]30,926	[2]30,940	[2]30,953	31,036	25,448	31,431.0	28,487.0	2,944.0	.....	.....	.....
157	La Crosse, Wis.	1856	1856	[2]29,187	[2]29,151	[2]29,115	28,895	25,090	5,866.5	5,330.9	535.6	.....	.....	.....
158	Fort Worth, Tex.	1872	1907	(1)	(1)	(1)	26,688	23,076	4,268.8	4,268.8	.....	999.8	999.8	.....
	San Juan, P. R.	1511	1902	.....	35,675	35,195	32,315	(4)	3,555.6	3,555.6	.....	.....	.....	.....

[1] Population not shown, as no reliable estimate could be made. An estimate for this city is, however, included in the totals.
[2] Based on Federal census of 1900 and state census of 1905.
[3] State census.
[4] Not reported.
[5] Based on Federal census of 1900 and state census of 1904.
[6] Not reported separately.
[7] Estimated.
[8] Detached.
[9] Based on Federal censuses of 1900 and 1907.
[10] Special Federal census.

TABLE 2.—SUMMARY OF PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1908.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 21.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	PAYMENTS.		Cash on hand at close of year.	Aggregate of all payments and cash on hand at close of year.[1]	RECEIPTS.		
			To the public.	To divisions, funds, enterprises, offices, and accounts.			Cash on hand at beginning of year.	From the public.	From divisions, funds, enterprises, offices, and accounts.
	Grand total		$1,109,365,253	$174,751,759	$198,640,808	$1,482,757,820	$145,898,472	$1,163,563,350	$173,295,998
	Group I		749,917,572	121,243,540	131,650,524	1,002,811,636	88,811,016	793,766,949	120,233,671
	Group II		171,696,012	30,570,310	36,293,339	238,559,661	30,059,986	178,068,855	30,430,820
	Group III		108,216,172	13,294,794	17,003,131	138,514,097	14,224,812	111,018,735	13,270,550
	Group IV		79,535,497	9,643,115	13,693,814	102,872,426	12,802,658	80,708,811	9,360,957
	GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.								
1	New York, N. Y.		$370,539,609	$46,821,370	$31,741,858	$449,102,837	$14,044,419	$388,237,048	$46,821,370
	General treasury	Dec. 31, 1908	341,336,931	19,019,288	23,937,459	384,293,678	7,522,778	357,159,402	19,611,498
	Cash in transit			151,297	219,577	370,874	151,297		219,577
	Foreign fire insurance tax	Dec. 31, 1908	170,155	139,087	2,186	311,428		311,428	
	Mortgage tax	Dec. 31, 1908	1,331,472	1,300,125		2,631,597		2,631,597	
	Sinking funds	Dec. 31, 1908	12,956,304	26,176,034	3,842,917	42,975,255	2,955,426	15,156,121	24,863,708
	Investment fund	Dec. 31, 1908		17,393		17,393		17,393	
	Public trust funds	Dec. 31, 1908	3,273,979	17,921	707,953	3,999,853	513,842	1,409,424	2,076,587
	Private trust funds	Dec. 31, 1908	11,470,768	225	3,031,766	14,502,759	2,901,076	11,551,683	50,000
2	Chicago, Ill		87,162,155	4,703,767	17,859,516	109,725,438	14,471,245	90,551,708	4,702,485
	City corporation		49,595,999	2,824,189	11,097,482	63,517,670	7,968,483	52,878,126	2,671,061
	General treasury	Dec. 31, 1908	48,721,300	2,628,610	6,319,370	57,669,280	3,883,806	52,554,705	1,230,769
	Incomplete transfer fund.				35,738	35,738			35,738
	Sinking funds	Dec. 31, 1908		175,000	3,692,300	3,867,300	3,051,056		816,244
	Investment funds	Dec. 31, 1908		20,579		20,579		1,219	19,360
	Public trust funds	Sept. 30, Dec. 31, 1908; May 31, 1909.	627,912		832,308	1,460,220	769,719	121,551	568,950
	Private trust funds	Dec. 31, 1908	246,787		217,766	464,553	263,902	200,651	
	Cook County		8,017,281	55,517	879,753	8,952,551	1,105,700	7,257,286	589,565
	General treasury	Dec. 1, 1908	7,984,151	55,517	772,166	8,811,834	1,067,930	7,154,339	589,565
	Private trust funds	Dec. 1, 1908	33,130		107,587	140,717	37,770	102,947	
	School district		17,369,897	1,374,213	1,458,411	20,202,521	1,334,655	17,733,445	1,134,421
	General treasury	June 30, 1909	16,554,195	313,973	1,225,422	18,093,590	1,096,149	16,075,201	922,240
	Sinking funds	Dec. 31, 1908		138,000	183,300	321,300	187,250		134,050
	Public trust funds	June 30, 1909	201,439	922,240	33,213	1,156,892	34,036	1,044,725	78,131
	Private trust funds	June 30, 1909	614,263		16,476	630,739	17,220	613,519	
	Park commissions		6,279,394	373,045	2,774,208	9,426,647	3,832,530	5,322,770	271,347
	General treasury	Dec. 31, 1908; Feb. 28, 1909.	6,255,461	373,045	2,193,683	8,822,189	3,406,099	5,285,219	130,871
	Sinking funds	Dec. 31, 1908			342,899	342,899	249,014	3,885	90,000
	Investment fund	Feb. 28, 1909			193,997	193,997	138,967	4,554	50,476
	Private trust funds	Dec. 31, 1908; Feb. 28, 1909.	23,933		43,629	67,562	38,450	29,112	
	Sanitary district		5,899,584	76,803	1,649,662	7,626,049	229,877	7,360,081	36,091
	General treasury	Dec. 31, 1908	5,869,886	76,803	1,639,884	7,586,573	195,901	7,354,581	36,091
	Private trust funds	Dec. 31, 1908	29,698		9,778	39,476	33,976	5,500	
3	Philadelphia, Pa		56,291,799	7,392,176	22,831,101	86,515,076	15,636,810	63,486,090	7,392,176
	City corporation		56,193,628	7,388,989	22,819,600	86,401,617	15,625,182	63,388,720	7,387,715
	General treasury	Dec. 31, 1908	47,210,405	5,302,434	22,051,758	74,564,597	15,039,066	58,320,939	1,204,592
	Poll tax fee fund	Dec. 31, 1908	14,376			14,376		14,376	
	Special assessment fund	Dec. 31, 1908	767,156			767,156		767,156	
	Library fund	Dec. 31, 1908	231,223		4,166	235,389	2,910	16,025	216,454
	Museum fund	Dec. 31, 1908	169,064		13,622	182,686	12,084	75,832	94,770
	Sinking funds	Dec. 31, 1908	4,643,061	747,100	77,031	5,467,192	81,052	2,463	5,383,677
	Investment funds	Dec. 31, 1908	67,693	1,030,215	69,028	1,166,936	13,652	1,095,948	57,336
	Public trust funds:								
	Municipal	Dec. 31, 1908	2,927,020	309,240	414,903	3,651,163	318,325	2,901,952	430,886
	Nonmunicipal	Dec. 31, 1908	8		118	126	71	55	
	Private trust funds	Dec. 31, 1908	163,022		188,974	351,996	158,022	193,974	
	Poor districts		98,771	3,187	11,501	113,459	11,628	97,370	4,461
	General treasury	Jan. 27, Mar. 25, Apr. 15, 1909.	98,771	3,187	11,501	113,459	11,628	97,370	4,461
4	St. Louis, Mo		24,724,461	1,685,710	10,597,147	37,007,318	6,512,792	28,805,721	1,688,805
	City corporation		20,356,364	1,534,541	10,384,721	32,275,626	5,983,559	24,754,455	1,537,612
	General treasury	Apr. 12, 1909	15,880,261	1,375,391	8,499,246	25,754,898	5,135,689	20,523,825	95,384
	Clerk of court's fee fund	Dec. 31, 1908	121,532	20,225		141,757		131,414	10,343
	Collectors' commission fund.	Feb. 28, 1909	88,828	7,278	42,615	138,721		98,439	40,282
	Board of public improvements fund.	Apr. 12, 1909	2,413,311			2,413,311		2,264,122	149,189
	Workhouse, quarry, and labor fund.	Apr. 12, 1909		94,380		94,380			94,380
	Library fund	Apr. 12, 1909	294,679	15,339	851,181	1,161,199	788,075	163,203	209,921
	State revenue account	Feb. 28, Apr. 12, 1909	1,502,859			1,502,859		1,502,859	
	Sinking funds	Apr. 12, 1909			922,824	922,824	8,830		913,994
	Investment funds	Apr. 12, 1909	110	8,850		8,960		8,960	
	Public trust funds	Aug. 31, Dec. 31, 1908	54,774	13,078	65,641	133,493	47,996	61,378	24,119
	Private trust funds	Apr. 12, 1909	10		3,214	3,224	2,969	255	

[1] The same as the aggregate of cash on hand at beginning of year and all receipts during year.

TABLE 2.—SUMMARY OF PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 21.]

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	PAYMENTS.		Cash on hand at close of year.	Aggregate of all payments and cash on hand at close of year.[1]	Cash on hand at beginning of year.	RECEIPTS.	
			To the public.	To divisions, funds, enterprises, offices, and accounts.				From the public.	From divisions, funds, enterprises, offices, and accounts.
	St. Louis, Mo.—Continued.								
	School district		$4,368,097	$151,169	$212,426	$4,731,692	$529,233	$4,051,266	$151,193
	General treasury	June 30, 1909	4,282,403	50,259	205,382	4,538,044	511,872	3,917,984	108,188
	High school lunch rooms.	June 30, 1909	38,799		2,809	41,608	2,285	39,323	
	Investment fund	June 30, 1909	10,498	2,000	650	13,148	7,288	2,860	3,000
	Public trust funds	June 30, 1909	36,397	98,910	3,585	138,892	7,788	91,099	40,005
5	Boston, Mass		40,443,803	5,851,779	6,048,021	52,343,603	3,847,264	42,644,560	5,851,779
	General treasury	Jan. 31, 1909	36,853,797	5,329,167	2,515,389	44,698,353	2,374,186	41,687,437	636,730
	County fund	Jan. 31, 1909	1,581,102	44,514		1,625,616		400,129	1,225,487
	Marriage license fund	Jan. 31, 1909	4,509	2,818	827	8,154	874	7,280	
	Overseers of poor fund	Jan. 31, 1909	148,352	74,538	3,404	226,294	8,364	74,041	143,889
	Library cash account	Jan. 31, 1909			2,186	2,186	2,103	83	
	Sinking funds	Jan. 31, 1909	1,292,072	329,475	3,261,011	4,882,558	1,109,840	43,485	3,729,233
	Public trust funds:								
	Municipal	Jan. 31, 1909	495,435	71,267	96,921	663,623	199,846	347,337	116,440
	Nonmunicipal	Jan. 31, 1909	12,011		207	12,218	538	11,680	
	Private trust funds	Jan. 31, 1909	56,525		168,076	224,601	151,513	73,088	
6	Baltimore, Md		16,463,980	3,664,479	131,969	20,260,448	302,897	16,293,072	3,664,479
	General treasury	Dec. 31, 1908	16,375,821	1,497,651	113,073	17,986,545	211,196	15,602,680	2,172,669
	Sinking funds	Dec. 31, 1908	30,524	2,165,618	18,730	2,214,872	91,050	682,700	1,441,122
	Investment fund	Dec. 31, 1908		125		125		125	
	Public trust funds	Dec. 31, 1908	50,014	1,085	31	51,130	442		50,688
	Private trust funds	Dec. 31, 1908	7,621		155	7,776	209	7,567	
7	Pittsburg, Pa		20,663,629	7,101,947	5,840,113	33,605,689	3,832,076	22,671,666	7,101,947
	City corporation		13,791,644	6,480,397	2,526,842	22,798,883	1,115,163	16,821,532	4,862,188
	General treasury	Jan. 31, 1909	13,264,427	4,829,373	738,623	18,832,423	590,215	16,697,115	1,545,093
	North Side funds (formerly city of Allegheny).			280,840		280,840	280,840		
	Library fund	Jan. 31, 1909	303,062		12,522	315,584	12,908	92,676	210,000
	Annexed territory			2,476		2,476	2,476		
	Cash suspense account	Jan. 31, 1909			773,477	773,477			773,477
	Sinking funds	Jan. 31, 1909	214,089	1,367,708	1,001,701	2,583,498	227,846	22,034	2,333,618
	Public trust funds	Jan. 31, 1909	1,617		82	1,699	482	1,217	
	Private trust funds	Jan. 31, 1909	8,449		437	8,886	396	8,490	
	Allegheny County		2,925,999	617,458	1,536,116	5,079,573	923,734	3,537,649	618,190
	General treasury	Dec. 31, 1908	2,538,862	617,458	645,974	3,802,294	300,923	3,438,677	62,694
	Workhouse fund	Dec. 31, 1908	153,849		42,491	196,340	25,203	71,687	99,450
	Sinking funds	Dec. 31, 1908	233,288		847,651	1,080,939	597,608	27,285	456,046
	School district		3,945,986	4,092	1,777,155	5,727,233	1,793,179	2,312,485	1,621,569
	General treasury	Jan. 31, June 1, 1909	3,945,986	4,092	1,777,155	5,727,233	1,793,179	2,312,485	1,621,569
8	Cleveland, Ohio		16,894,078	4,313,450	9,599,157	30,806,685	9,120,081	17,384,796	4,301,808
	City corporation		11,071,038	3,781,120	5,881,837	20,733,995	5,852,264	11,005,261	3,876,470
	General treasury	Dec. 31, 1908	7,992,228	3,420,723	5,044,626	16,457,577	5,197,576	10,725,232	534,769
	Sinking funds	Dec. 31, 1908	2,820,352	360,397	387,437	3,568,186	227,974	114,302	3,225,910
	Public trust funds:								
	Municipal	Dec. 31, 1908	147,035		75,941	222,976	81,545	25,640	115,791
	Nonmunicipal	Dec. 31, 1908	59		2,731	2,790	2,270	520	
	Private trust funds	Dec. 31, 1908	111,364		371,102	482,466	342,899	139,567	
	Cuyahoga County		2,117,416	97,376	1,518,216	3,733,008	1,313,326	2,419,682	
	General treasury	Aug. 31, 1908	2,117,408	97,376	1,517,785	3,732,569	1,312,960	2,419,609	
	Private trust funds	Aug. 31, 1908	8		431	439	366	73	
	School district		3,705,624	434,954	2,199,104	6,339,682	1,954,491	3,959,853	425,338
	General treasury	Aug. 31, 1908	3,367,574	86,878	1,786,291	5,240,743	1,539,378	3,401,365	300,000
	Library fund	Dec. 31, 1908	253,928	41,826	321,777	617,531	270,727	340,554	6,250
	Sinking funds	Aug. 31, Dec. 31, 1908	11,150	306,250	86,481	403,881	113,070	199,599	91,212
	Public trust fund	July 1, 1908	72,972		4,555	77,527	31,316	18,335	27,876
9	Buffalo, N. Y		13,363,345	10,006,915	1,962,201	25,332,461	1,666,702	13,659,259	10,006,400
	City corporation		11,982,446	9,980,357	1,703,800	23,666,603	1,431,016	12,252,554	9,983,033
	General treasury	June 30, 1909	9,060,462	3,366,520	1,164,892	13,591,874	776,253	6,541,196	6,274,425
	Library funds	Dec. 31, 1908; June 30, 1909	111,849	160	33,292	145,301	22,485	11,528	111,288
	Buffalo Historical Society fund.	Dec. 31, 1908	9,087	29	7,386	16,502	6,602		9,900
	Comptroller's sundry cash account.	June 30, 1909	2,578,938	5,436,895	336,518	8,352,351	374,567	5,171,826	2,805,938
	City and county hall fund.	Dec. 31, 1908	28,514	283	4,703	33,500	6,205	45	27,250
	Sinking funds	June 30, 1909	42,864	1,173,490	82,734	1,299,088	158,261	438,143	702,684
	Public trust funds	Dec. 31, 1908; June 30, 1909	150,732	2,980	74,275	227,987	86,623	89,816	51,548

[1] The same as the aggregate of cash on hand at beginning of year and all receipts during year.

TABLE 2.—SUMMARY OF PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 21.]

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	PAYMENTS.		Cash on hand at close of year.	Aggregate of all payments and cash on hand at close of year.[1]	Cash on hand at beginning of year.	RECEIPTS.	
			To the public.	To divisions, funds, enterprises, offices, and accounts.				From the public.	From divisions, funds, enterprises, offices, and accounts.
	Buffalo, N. Y.—Continued.								
	Erie County		$1,380,899	$26,558	$258,401	$1,665,858	$235,686	$1,406,805	$23,367
	General treasury	Dec. 31, 1908	1,356,359	26,307	254,039	1,636,705	229,938	1,406,759	8
	Superintendent of poor emergency fund.	Dec. 31, 1908	99	8	330	437	429	8	
	City and county hall fund.	Dec. 31, 1908	24,441	243	4,032	28,716	5,319	38	23,359
10	San Francisco, Cal		17,493,461	113,158	10,063,145	27,669,764	4,262,674	23,293,932	113,158
	General treasury	June 30, 1909	16,450,485	86,953	10,023,712	26,561,150	4,215,901	22,308,435	36,814
	Special assessments	June 30, 1909	943,257			943,257		943,257	
	Public trust funds	June 30, 1909	99,719	26,205	39,433	165,357	46,773	42,240	76,344
11	Detroit, Mich		11,025,814	1,549,803	2,124,497	14,700,114	2,728,823	10,423,435	1,547,856
	City corporation		10,033,287	1,476,022	2,042,580	13,551,889	2,472,776	9,598,690	1,480,423
	General treasury	June 30, 1909	7,787,614	574,956	1,514,042	9,876,612	1,766,580	7,208,717	901,315
	Local improvement fund.	June 30, 1909	429,955			429,955		429,955	
	House of correction fund.	Dec. 31, 1908	197,863	35,000	52,449	285,312	62,967	213,766	8,579
	Hurlburt fund	June 30, 1909	4,668		69	4,757	154	4,603	
	Waterworks fund	June 30, 1909	1,027,568		22,372	1,049,940	9,143	1,039,569	1,228
	Annexed territory	June 30, 1909		7,178		7,178	7,178		
	Sinking funds	June 30, 1909	558,313	858,888	440,044	1,857,245	614,281	682,882	560,082
	Public trust funds	Aug. 31, 1908; June 30, 1909.	27,286		13,604	40,890	12,473	19,198	9,219
	Wayne County		992,527	73,781	81,917	1,148,225	256,047	824,745	67,433
	General treasury	Sept. 30, 1908	928,714	73,781	75,039	1,077,534	255,570	821,964	
	Soldiers' relief commission.	Sept. 30, 1908	15,107		74	15,181	281		14,900
	Sinking funds	Sept. 30, 1908	48,706		6,804	55,510	196	2,781	52,533
12	Cincinnati, Ohio		15,862,519	4,701,830	6,023,679	26,588,028	6,553,490	15,321,658	4,712,880
	City corporation		11,764,651	4,410,803	3,796,988	19,972,442	4,607,640	10,939,618	4,425,184
	General treasury	Dec. 31, 1908	8,133,818	2,103,397	3,110,742	13,347,957	3,887,733	8,428,877	1,031,347
	University fund	Dec. 31, 1908	214,909	7,804	23,820	246,533	18,879	188,741	38,913
	Sinking funds	Dec. 31, 1908	3,100,425	983,188	496,968	4,580,581	653,225	651,025	3,276,331
	Investment fund	Dec. 31, 1908		1,277,500		1,277,500		1,277,500	
	Public trust funds	Dec. 31, 1908	173,300	38,914	20,798	233,012	17,605	136,814	78,593
	Private trust funds	Dec. 31, 1908	142,199		144,660	286,859	30,198	256,661	
	Hamilton County		1,718,466	180,283	1,859,100	3,757,849	1,582,687	2,007,005	168,157
	General treasury	Aug. 31, 1908	1,317,409	174,973	1,607,197	3,099,579	1,350,904	1,743,278	5,397
	Public library	June 30, 1909	150,401	4,584	8,661	163,646	20,615	4,992	138,039
	Sinking funds	Aug. 31, 1908	229,850		237,100	466,950	207,005	235,561	24,384
	Public trust fund	June 30, 1909	5,888	726		6,614		6,277	337
	Private trust funds	Aug. 31, 1908	14,918		6,142	21,060	4,163	16,897	
	School district		2,379,402	110,744	367,591	2,857,737	363,163	2,375,035	119,539
	General treasury	Aug. 31, 1908	2,244,501	100,113	307,138	2,651,752	299,023	2,342,316	10,413
	Sinking funds	Aug. 31, 1908	87,488		47,547	135,035	51,722	167	83,146
	Public trust funds	Aug. 31, Dec. 31, 1908	47,413	10,631	12,906	70,950	12,418	32,552	25,980
13	Milwaukee, Wis		11,837,101	312,600	1,286,903	13,436,604	1,370,476	11,753,475	312,653
	City corporation		10,912,027	307,796	649,544	11,869,367	721,344	10,844,685	303,338
	General treasury	Dec. 31, 1908	10,753,467	255,996	637,994	11,647,457	704,082	10,802,853	140,522
	Library fund	Aug. 31, 1908	208	3,042	9,487	12,737	9,453	3,284	
	Investment fund	Dec. 31, 1908	120,000			120,000			120,000
	Public trust funds	Dec. 31, 1908; Apr. 30, 1909.	38,352	48,758	2,063	89,173	7,809	38,548	42,816
	Milwaukee County		925,074	4,804	637,359	1,567,237	649,132	908,790	9,315
	General treasury	Dec. 31, 1908	906,165	4,804	589,015	1,499,984	611,141	879,528	9,315
	Sinking funds	Dec. 31, 1908	18,909		48,344	67,253	37,991	29,262	
14	New Orleans, La		12,634,171	9,490,561	1,661,163	23,785,895	1,982,224	12,328,110	9,475,561
	General treasury	Dec. 31, 1908	3,546,398	3,932,146	167,568	7,646,112	557,372	6,947,069	141,671
	Board of liquidation fund	Dec. 31, 1908	1,326,521	5,153,205	953,929	7,433,655	913,831	3,979,466	2,540,358
	Court house fund	Dec. 31, 1908	369,470			369,470			369,470
	Police department fund	Jan. 12, 1909	314,904		6,347	321,251	5,401	21,350	294,500
	Receiver for board of police fund.	Dec. 31, 1908			2,844	2,844	2,844		
	Fire department fund	Dec. 31, 1908	363,822		71	363,893	13,332	119	350,442
	Health department fund	Dec. 31, 1908	122,975		2,157	125,132	15,407	42,720	67,005
	Sewerage and water board	Dec. 31, 1908	5,139,223	340,339	435,408	5,914,970	319,299	808,815	4,786,856
	Washington avenue commission.	Dec. 31, 1908	1,375		3,939	5,314	2,725	89	2,500
	Various street commissions	Dec. 31, 1908	6,827		4,319	11,146	3,679	602	6,865
	Almshouse fund	Jan. 4, 1909	12,884		142	13,026	352	3,174	9,500

[1] The same as the aggregate of cash on hand at beginning of year and all receipts during year.

TABLE 2.—SUMMARY OF PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 21.]

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	PAYMENTS.		Cash on hand at close of year.	Aggregate of all payments and cash on hand at close of year.[1]	Cash on hand at beginning of year.	RECEIPTS.	
			To the public.	To divisions, funds, enterprises, offices, and accounts.				From the public.	From divisions, funds, enterprises, offices, and accounts.
	New Orleans, La.—Continued.								
	Board of commissioners for prisons, etc.	Dec. 31, 1908	$91	.....	$14	$105	$5	.....	$100
	School fund	Dec. 31, 1908	1,091,616	$667	.....	1,092,283	60,433	$255,205	776,645
	Library fund	Jan. 9, 1909	41,219	.....	2,964	44,183	8,125	5,853	30,205
	Park fund	Sept. 8, Dec. 31, 1908	72,394	20	20,892	93,306	32,705	33,921	26,680
	Public belt railroad fund	Mar. 11, 1909	148,807	.....	30,849	179,656	32,906	146,750	.....
	Cash in transit	.....	.....	7,085	4,545	11,630	7,095	.....	4,535
	Investment funds	Dec. 31, 1908	.....	10,837	.....	10,837	.....	3,457	7,380
	Public trust funds	Dec. 31, 1908; Jan. 4, 9, 1909	43,708	46,262	3,989	93,959	3,425	29,685	60,849
	Private trust funds	Dec. 31, 1908	31,937	.....	21,186	53,123	3,288	49,835	.....
15	Washington, D. C.	.....	14,548,907	1,677,164	654,063	16,880,134	601,490	14,601,480	1,677,164
	General treasury	June 30, 1909	12,076,460	1,599,683	121,722	13,797,865	164,119	13,582,285	51,461
	Register of wills fund	June 30, 1909	30,557	136	241	30,934	131	30,803	.....
	Recorder of deeds fund	June 30, 1909	28,777	7,871	10,937	47,585	7,871	39,714	.....
	Militia fund	June 30, 1909	74,734	2,398	14	77,146	10,844	4,024	62,278
	Public buildings and grounds fund.	June 30, 1909	157,993	9,244	70,851	238,088	16,921	283	220,884
	Bridge fund	June 30, 1909	56,941	7,756	2,525	67,222	48,672	.....	18,550
	Reform school fund	June 30, 1909	24,238	3,625	.....	27,863	1,922	.....	25,941
	Workhouse labor account	June 30, 1909	.....	32,705	.....	32,705	.....	.....	32,705
	Library incidental fund	June 30, 1909	6,806	.....	846	7,652	2,399	5,253	.....
	Zoological Park fund	June 30, 1909	97,380	.....	1,444	98,824	.....	.....	98,824
	Tidal gates fund (park)	June 30, 1909	24,948	52	.....	25,000	.....	.....	25,000
	Aqueduct fund	June 30, 1909	59,279	3,882	6,219	69,380	5,617	.....	63,763
	Filtration plant fund	June 30, 1909	94,269	9,705	9,001	112,975	13,975	.....	99,000
	Interest fund (city auditor)	June 30, 1909	73,011	.....	.....	73,011	.....	73,011	.....
	Interest fund (sinking fund)	June 30, 1909	369,556	.....	21,890	391,446	22,085	.....	369,361
	Incidental bond fund	June 30, 1909	.....	.....	764	764	764	.....	.....
	Contingent fund	June 30, 1909	.....	.....	361	361	361	.....	.....
	Collections for United States Government fund.	June 30, 1909	23,906	.....	11,476	35,382	.....	35,382	.....
	Sinking funds	June 30, 1909	554,569	107	57,478	612,154	3,607	.....	608,547
	Public trust funds	June 30, 1909	2,661	.....	1,141	3,802	1,165	1,787	850
	Private trust funds	June 30, 1909	792,822	.....	337,153	1,129,975	301,037	828,938	.....
16	Newark, N. J.	.....	19,968,740	11,856,831	3,225,971	35,051,542	1,877,553	22,310,839	10,863,150
	City corporation	.....	17,624,400	11,012,753	2,718,995	31,356,148	1,540,492	19,551,975	10,263,681
	General treasury	Dec. 31, 1908	13,032,287	8,128,671	611,626	21,772,584	417,411	18,659,393	2,695,780
	Court fees fund	Dec. 31, 1908	8,060	.....	.....	8,060	.....	8,060	.....
	School fund	June 30, 1909	2,556,014	5,402	1,891,344	4,452,760	865,478	828,222	2,759,060
	Library fund	Dec. 31, 1908	98,597	480	17	99,094	830	8,668	89,596
	Sinking funds	Nov. 30, 1908	1,882,187	2,755,200	202,338	4,839,725	245,391	13,627	4,580,707
	Public trust funds	Dec. 31, 1908; Apr. 30, 1909	47,255	123,000	13,670	183,925	11,382	34,005	138,538
	Essex County	.....	2,344,340	844,078	506,976	3,695,394	337,061	2,758,864	599,469
	General treasury	May 12, 1909	2,132,661	624,680	137,494	2,894,835	183,878	2,710,816	141
	Park commission	Dec. 31, 1908	210,009	.....	363,158	573,167	129,499	16,158	427,520
	Sinking funds	May 12, 1909	1,670	219,398	6,324	227,392	23,694	31,890	171,808

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.

17	Minneapolis, Minn.	.....	$7,262,477	$503,721	$1,202,508	$8,968,706	$898,140	$7,566,845	$503,721
	General treasury	Dec. 31, 1908	7,195,774	237,256	1,174,386	8,607,416	886,734	7,452,842	267,840
	Sinking funds	Dec. 31, 1908	.....	266,465	27,878	294,343	8,142	67,932	218,269
	Public trust funds	Dec. 31, 1908	66,703	.....	244	66,947	3,264	46,071	17,612
18	Jersey City, N. J.	.....	8,712,783	2,026,220	1,765,960	12,504,963	1,386,351	9,094,209	2,024,403
	General treasury	Nov. 30, 1908	8,496,453	1,256,807	1,363,500	11,116,760	1,303,218	9,044,129	769,413
	Library fund	Nov. 30, 1908	45,079	.....	4,752	49,831	10,089	1,304	38,438
	Sinking funds	Nov. 30, 1908	98,710	769,413	360,866	1,228,989	32,830	28,612	1,167,547
	Public trust funds	Nov. 30, Dec. 31, 1908	72,541	.....	36,842	109,383	40,214	20,164	49,005
19	Indianapolis, Ind.	.....	5,760,906	108,494	1,212,404	7,081,804	1,001,544	5,971,766	108,494
	City corporation	.....	4,488,645	107,057	923,422	5,519,124	811,212	4,600,855	107,057
	General treasury	Dec. 31, 1908	2,044,855	107,057	608,904	2,760,816	579,442	2,134,317	47,057
	Special assessment improvement fund.	Dec. 31, 1908	1,684,453	.....	132,805	1,817,258	99,786	1,717,472	.....
	Park fund	Dec. 31, 1908	151,336	.....	19,483	170,819	4,069	106,750	60,000
	Sinking funds	Dec. 31, 1908	82,643	.....	12,913	95,556	7,205	88,351	.....
	Public trust funds	Dec. 31, 1908	41,314	.....	9,068	50,382	10,874	39,508	.....
	Private trust funds	Dec. 31, 1908	484,044	.....	140,249	624,293	109,836	514,457	.....
	School district	.....	1,272,261	1,437	288,982	1,562,680	190,332	1,370,911	1,437
	General treasury	June 30, 1909	1,201,026	1,437	268,041	1,470,504	171,923	1,298,581	.....
	Library fund	June 30, 1909	68,985	.....	20,685	89,670	17,640	72,030	.....
	Public trust funds	June 30, 1909	2,250	.....	256	2,506	769	300	1,437

[1] The same as the aggregate of cash on hand at beginning of year and all receipts during year.

TABLE 2.—SUMMARY OF PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 21.]

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	PAYMENTS.			RECEIPTS.		
			To the public.	To divisions, funds, enterprises, offices, and accounts.	Cash on hand at close of year.	Aggregate of all payments and cash on hand at close of year.[1]	Cash on hand at beginning of year.	From the public.	From divisions, funds, enterprises, offices, and accounts.
20	Louisville, Ky		$6,952,658	$1,454,125	$2,996,417	$11,403,200	$1,846,539	$8,102,054	$1,454,607
	General treasury	Aug. 31,1908	2,473,188	936,386	570,365	3,979,939	621,454	3,298,303	60,182
	Sewer commission	Dec. 31,1908	455,122	2,397	1,567,254	2,024,773	620,893	1,403,880	
	Special assessment fund	Aug. 31,1908	263,147			263,147		263,147	
	Children's guardians' fund	Dec. 31,1908	8,790		2,527	11,317	1,448	5,828	4,041
	House of refuge fund	Aug. 31,1908	80,826		27,493	108,319	34,789	8,078	65,452
	School fund	June 30,1909	844,012		183,341	1,027,353	180,855	292,432	554,066
	Library fund	Aug. 31,1908	160,374			160,374	32,014	80,295	48,065
	Park fund	Aug. 31,1908	136,189		19,877	156,066		39,516	116,550
	Waterworks fund	Dec. 31,1908	1,941,069	51,876	5,068	1,998,013	2,555	1,592,564	402,894
	Cash in transit			447	2,085	2,532	447		2,085
	Sinking funds	Dec. 31,1908	484,450	401,729	614,907	1,501,086	334,727	976,139	190,220
	Investment funds	Aug. 31, Dec. 31,1908	85,211	61,290		146,501	12,312	134,189	
	Public trust funds	July 31,1908	20,280		3,500	23,780	5,045	7,683	11,052
21	St. Paul, Minn		6,209,380	162,908	723,122	7,095,410	676,117	6,256,385	162,908
	General treasury	Dec. 31,1908	6,179,831	100,446	693,573	6,973,850	654,969	6,246,995	71,886
	Poor farm fund	Dec. 31,1908		1,537		1,537			1,537
	Sinking funds	Dec. 31,1908	28,548	60,925	29,371	118,844	20,954	8,405	89,485
	Public trust fund	Dec. 31,1908	1,001		178	1,179	194	985	
22	Providence, R. I		6,363,339	3,004,005	715,090	10,082,434	712,814	6,365,615	3,004,005
	General treasury	Sept. 30,1908	5,426,767	1,814,705	259,757	7,501,229	392,703	6,012,998	1,095,528
	City officials' fee fund	Sept. 30,1908	6,605			6,605		6,605	
	Almshouse	Nov. 30,1908	39,844	400		40,244		22,052	18,192
	Sinking funds	Sept. 30,1908	139,659	978,091	311,791	1,429,541	207,490	10,233	1,211,818
	Investment fund	Sept. 30,1908	525,461	58,677		584,138		58,677	525,461
	Public trust funds:								
	Municipal	Sept. 30, Dec. 18, 31,1908	31,783	152,132	112,614	296,529	85,688	57,835	153,006
	Nonmunicipal	Sept. 30,1908	183,360		9,484	192,844	5,431	187,413	
	Private trust funds	Sept. 30,1908	9,860		21,444	31,304	21,502	9,802	
23	Rochester, N. Y		13,559,309	420,152	1,914,805	15,894,266	2,035,630	13,443,484	415,152
	General treasury	Dec. 31,1908	12,693,184	348,226	840,681	13,882,091	999,463	12,875,783	6,845
	County supervisors' fund	Sept. 30,1908	217,243			217,243		217,243	
	Mount Hope Cemetery fund	Dec. 31,1908	45,919	3,830	68,746	118,495	72,495	43,904	2,096
	Sinking funds	Sept. 30, Dec. 31,1908	321,421	66,000	402,833	790,254	412,667	14,947	362,640
	Investment fund	Dec. 31,1908	9,811	2,096	44,019	55,926	50,000	2,096	3,830
	Public trust funds:								
	Municipal	Dec. 3, 31,1908	64,133		220,085	284,218	187,885	56,592	39,741
	Nonmunicipal	Dec. 31,1908	17,866		6,014	23,880	16,469	7,411	
	Private trust funds	Dec. 31,1908	189,732		332,427	522,159	296,651	225,508	
24	Kansas City, Mo		7,868,056	268,219	1,563,512	9,699,787	1,001,945	7,829,623	268,219
	City corporation		6,178,154	253,048	944,789	7,375,991	961,176	6,156,473	258,342
	General treasury	Apr. 19,1909	4,533,900	220,440	849,597	5,603,937	907,557	4,688,641	7,739
	Special tax fund	Apr. 19,1909	1,119		170	1,289		1,289	
	Board of public works	Apr. 19,1909	860,321			860,321		837,462	22,859
	Workhouse account	Apr. 19,1909		7,543		7,543			7,543
	Park fund	Apr. 19,1909	354,351	14,837	51,494	420,682	16,869	197,707	206,106
	Park certificates sales fund.	Apr. 19,1909	119,256	10,228		129,484		129,484	
	Sinking funds	Apr. 19,1909	309,207		42,567	351,774	36,279	301,400	14,095
	Public trust fund	Apr. 19,1909			961	961	471	490	
	School district		1,689,902	15,171	618,723	2,323,796	640,769	1,673,150	9,877
	General treasury	June 30,1909	1,689,902	15,171	411,357	2,116,430	626,255	1,490,175	
	Sinking funds	June 30,1909			207,366	207,366	14,514	182,975	9,877
25	Toledo, Ohio		3,953,302	1,892,871	1,446,079	7,292,252	1,434,995	3,964,386	1,892,871
	City corporation		3,061,652	1,834,749	947,293	5,843,694	1,018,805	2,973,697	1,851,192
	General treasury	Dec. 31,1908	2,028,207	1,400,155	890,934	4,319,296	918,219	2,945,357	455,720
	Cash in transit				2,326	2,326			2,326
	Sinking funds	Dec. 31,1908	994,107	424,206	39,847	1,458,160	92,281	2,681	1,363,198
	Investment funds	Dec. 31,1908		10,388		10,388		10,388	
	Public trust funds:								
	Municipal	Dec. 31,1908	30,508		10,633	41,141	7,300	3,893	29,948
	Nonmunicipal	Dec. 31,1908	3,441		151	3,592	850	2,742	
	Private trust funds	Dec. 31,1908	5,389		3,402	8,791	155	8,636	
	School district		891,650	58,122	498,786	1,448,558	416,190	990,689	41,679
	General treasury	Aug. 31,1908	869,189	38,094	480,123	1,387,406	397,155	990,251	
	Sinking funds	Aug. 31,1908	22,461	20,028	18,663	61,152	19,035	438	41,679
26	Denver, Colo		8,430,035	1,391,526	1,146,632	10,968,193	1,424,263	8,124,793	1,419,137
	City corporation		5,261,583	131,928	882,884	6,276,395	1,114,298	5,043,720	118,377
	General treasury	Dec. 31,1908	4,817,012	106,059	661,607	5,584,678	924,218	4,618,395	42,065
	Library fund	Dec. 31,1908	182,383		14,465	196,848	61,622	105,226	30,000

[1] The same as the aggregate of cash on hand at beginning of year and all receipts during year.

TABLE 2.—SUMMARY OF PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 21.]

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	PAYMENTS.			RECEIPTS.		
			To the public.	To divisions, funds, enterprises, offices, and accounts.	Cash on hand at close of year.	Aggregate of all payments and cash on hand at close of year.[1]	Cash on hand at beginning of year.	From the public.	From divisions, funds, enterprises, offices, and accounts.
	Denver, Colo.—Continued.								
	City corporation—Cont'd.								
	Colorado Museum fund.	Jan. 15, 1909	$39,274			$39,274	$14,652	$4,622	$20,000
	Sinking funds	Dec. 31, 1908	27,249	$942	$182,203	210,394	99,940	97,014	13,440
	Public trust funds	Dec. 31, 1908	7,110	24,927	2,195	34,232	3,750	17,610	12,872
	Private trust funds	Dec. 31, 1908	188,555		22,414	210,969	10,116	200,853	
	Denver County		1,713,847	1,259,218	141,016	3,114,081	103,362	2,916,277	94,442
	General treasury	Dec. 31, 1908	1,381,470	1,237,865	59,469	2,678,804	56,062	2,611,336	11,396
	Sheriff's fee fund	Dec. 31, 1908	30,347			30,347	2,692	8,085	19,570
	Justices' fees and costs fund.	Dec. 31, 1908	10,946		790	11,736	436	11,300	
	District court earnings fund.	Dec. 31, 1908	27,838	191	4,167	32,196	191	22,797	9,208
	County court earnings fund.	Dec. 31, 1908	24,260		1,140	25,400	2,736	22,664	
	County treasurer's fee fund.	Dec. 31, 1908	46,613	7,408		54,021		7,149	46,872
	County clerk's fee fund.	Dec. 31, 1908	44,489	3,787	434	48,710	604	40,700	7,406
	Sinking funds	Dec. 31, 1908	2,838	9,967	57,263	70,068	23,338	46,730	
	Private trust funds	Dec. 31, 1908	145,046		17,753	162,799	17,283	145,516	
	School district		1,454,605	380	122,732	1,577,717	206,603	164,796	1,206,318
	General treasury	Dec. 31, 1908; June 30, 1909.	1,454,605	380	122,732	1,577,717	206,603	164,796	1,206,318
27	Columbus, Ohio		5,307,778	4,852,683	952,722	11,113,183	898,325	5,484,175	4,820,683
	City corporation		4,389,953	4,776,149	589,849	9,735,951	468,707	4,491,266	4,775,978
	General treasury	Dec. 31, 1908	3,196,040	1,667,053	463,238	5,326,331	430,134	2,252,909	2,643,288
	Sinking fund	Dec. 31, 1908	988,477	3,106,594	115,010	4,210,081	32,830	2,055,001	2,122,250
	Public trust funds	Dec. 31, 1908	16,065	2,502	1,357	19,924	1,999	7,485	10,440
	Private trust funds	Dec. 31, 1908	169,371		10,244	179,615	3,744	175,871	
	School district		937,825	76,534	362,873	1,377,232	339,618	992,909	44,705
	General treasury	Aug. 31, 1908	937,825	40,000	323,540	1,301,365	308,546	992,819	
	Sinking funds	Aug. 31, 1908		36,534	39,333	75,867	31,072	90	44,705
28	Los Angeles, Cal		14,234,433	3,970,082	4,540,779	22,745,294	2,021,162	16,754,067	3,970,065
	City corporation		12,569,731	3,940,011	4,207,128	20,716,870	1,644,119	15,543,507	3,529,244
	General treasury	June 30, 1909	6,979,699	3,868,916	4,017,559	14,866,174	1,563,524	13,183,545	119,105
	Sewer construction fund	June 30, 1909			180	180	164	16	
	Special assessment improvement fund.	June 30, 1909	1,851,361	70,893		1,922,254		1,895,812	26,442
	Library collection	June 30, 1909		202		202	202		
	Waterworks construction fund.	June 30, 1909	3,362,370		58,802	3,421,172	41,255		3,379,917
	Water revenue emergency account.	June 30, 1909			500	500	500		
	Sinking funds	June 30, 1909	171,843		106,848	278,691	18,169	256,742	3,780
	Public trust funds	June 30, 1909	19,664		8,890	28,554	9,417	19,137	
	Private trust funds	June 30, 1909	184,794		14,349	199,143	10,888	188,255	
	School district		1,664,702	30,071	333,651	2,028,424	377,043	1,210,560	440,821
	General treasury	June 30, 1909	1,664,702	5,071	333,651	2,003,424	377,043	1,185,560	440,821
	Investment fund	June 30, 1909		25,000		25,000		25,000	
29	Worcester, Mass		4,943,888	1,136,707	426,700	6,507,295	483,442	4,887,146	1,136,707
	General treasury	Nov. 30, 1908	4,531,041	654,206	346,795	5,532,042	406,469	4,599,322	526,251
	County dog tax fund	Nov. 30, 1908	7,631	624		8,255		8,255	
	Sinking funds	Nov. 30, 1908	147,135	461,498	66,455	675,088	61,502	3,530	610,056
	Investment fund	Feb. 3, 1909	370		543	913	58	855	
	Public trust funds:								
	Municipal	Nov. 30, 1908	241,662	20,379	12,907	274,948	15,413	259,135	400
	Nonmunicipal	Nov. 30, 1908	13,266			13,266		13,266	
	Private trust funds	Aug. 31, 1908	2,783			2,783		2,783	
30	Seattle, Wash		14,663,819	353,455	4,149,347	19,166,621	4,289,523	14,527,961	349,137
	City corporation		12,617,556	121,848	3,331,402	16,070,806	3,624,257	12,314,017	132,532
	General treasury	Dec. 31, 1908	12,617,556	110,269	3,331,402	16,059,227	3,624,257	12,314,017	120,953
	Convict labor account	Dec. 31, 1908		11,579		11,579			11,579
	School district		2,046,263	231,607	817,945	3,095,815	665,266	2,213,944	216,605
	General treasury	June 30, 1909	1,895,888	178,882	740,942	2,815,712	611,196	2,151,791	52,725
	Annexed school districts	June 30, 1909		52,725		52,725	52,725		
	Sinking funds	June 30, 1909	150,375		77,003	227,378	1,345	62,153	163,880
31	Memphis, Tenn		3,490,138	264,700	196,332	3,951,170	397,200	3,312,220	241,750
	General treasury	Dec. 31, 1908	2,316,136	202,199		2,518,335	23,077	2,495,258	
	School fund	June 30, 1909	464,454	1,593	51,055	517,102	120,993	268,094	128,015
	Library fund	Jan. 18, 1909	18,581		9,724	28,305	3,964	24,341	
	Park fund	Dec. 16, 1908	181,728		14,636	196,364	36,070	159,611	683
	Waterworks fund	Dec. 31, 1908	461,239	53,408	47,034	561,681	162,663	364,916	34,102
	Sinking funds	Dec. 31, 1908	48,000	7,500	73,883	129,383	50,433		78,950

[1] The same as the aggregate of cash on hand at beginning of year and all receipts during year.

TABLE 2.—SUMMARY OF PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 21.]

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	PAYMENTS.		Cash on hand at close of year.	Aggregate of all payments and cash on hand at close of year.[1]	Cash on hand at beginning of year.	RECEIPTS.	
			To the public.	To divisions, funds, enterprises, offices, and accounts.				From the public.	From divisions, funds, enterprises, offices, and accounts.
32	Omaha, Nebr.		$4,063,147	$745,969	$1,601,429	$6,430,545	$1,181,410	$4,503,166	$745,969
	City corporation.		2,987,062	678,977	985,953	4,651,992	811,432	3,168,845	671,715
	General treasury.	Dec. 31, 1908.	2,282,558	677,434	842,881	3,802,873	642,141	3,098,411	62,321
	Special assessment redemption account.	Dec. 31, 1908.	71,650		13,367	85,017	15,144		69,873
	Library fund.	Dec. 31, 1908.	12	1,543	113	1,668	68	1,580	
	Sinking funds.	Dec. 31, 1908.	580,483		118,851	699,334	135,235	25,933	538,166
	Public trust funds.	Dec. 31, 1908.	5,126		1,945	7,071	4,980	736	1,355
	Private trust funds.	Dec. 31, 1908.	47,233		8,796	56,029	13,844	42,185	
	School district.		1,096,085	66,992	615,476	1,778,553	369,978	1,334,321	74,254
	General treasury.	Dec. 31, 1908.	729,106	42,992	313,862	1,085,960	18,802	1,067,158	
	Interest redemption account.	Dec. 31, 1908.	31,479		23,330	54,809	16,007		38,802
	Sinking funds.	Dec. 31, 1908.	76,125	24,000	10,236	110,361	80,125	109	30,127
	Investment fund.	Dec. 31, 1908.			10,558	10,558	5,044	189	5,325
	Public trust fund.	Dec. 31, 1908.	375			375		375	
	Private trust funds.	Dec. 31, 1908.	259,000		257,490	516,490	250,000	266,490	
33	New Haven, Conn.		3,190,141	929,298	298,853	4,418,292	290,300	3,197,961	930,031
	City corporation.		3,151,678	926,836	297,466	4,375,980	289,480	3,159,678	926,822
	General treasury.	Dec. 31, 1908.	2,219,022	882,141	224,781	3,325,944	242,211	3,036,159	47,574
	Court fee fund.	Dec. 31, 1908.	8,919	12,258		21,177	328	20,849	
	School fund.	Dec. 31, 1908.	681,122		45,820	726,942	26,871		700,071
	Library fund.	Dec. 31, 1908.	21,893		192	22,085	147	2,438	19,500
	Park fund.	Dec. 31, 1908.	41,535			41,535	6	12,894	28,635
	Sinking funds.	Dec. 31, 1908.	110,384	20,000	9,925	140,309	870	9,954	129,485
	Investment fund.	Dec. 31, 1908.			1,106	1,106		394	712
	Public trust funds:								
	Municipal.	Dec. 31, 1908.	68,787	12,437	14,203	95,427	17,742	76,840	845
	Nonmunicipal.	July 14, Dec. 31, 1908.	16		1,439	1,455	1,305	150	
	School district.		27,149	2,462	859	30,470	714	26,547	3,209
	General treasury.	July 14, 1908.	27,149	2,462	859	30,470	714	26,547	3,209
	Borough of Fair Haven East.		11,314		528	11,842	106	11,736	
	General treasury.	June 1, 1909.	11,314		528	11,842	106	11,736	
34	Scranton, Pa.		2,191,199	156,033	570,887	2,918,119	637,076	2,125,265	155,778
	City corporation.		1,312,763	70,916	480,458	1,864,137	520,304	1,279,609	64,224
	General treasury.	Apr. 5, 1909.	1,218,424	41,862	211,000	1,471,286	331,770	1,139,516	
	Library fund.	Dec. 31, 1908.	20,684		2,565	23,249	5,458	936	16,855
	Sinking funds.	Apr. 5, 1909.	73,655	29,000	266,787	369,442	182,966	139,107	47,369
	Public trust fund.	Dec. 31, 1908.		54	106	160	110	50	
	School districts.		878,436	85,117	90,429	1,053,982	116,772	845,656	91,554
	General treasury.	June 30, 1909.	780,257	77,117	1,326	858,700	14,634	844,066	
	Sinking funds.	June 30, 1909.	98,179	8,000	89,103	195,282	102,138	1,590	91,554
35	Syracuse, N. Y.		6,357,151	201,960	1,185,750	7,744,861	1,160,188	6,382,713	201,960
	General treasury.	Dec. 31, 1908.	5,778,588	93,760	1,138,426	7,010,774	1,072,835	5,829,739	108,200
	County supervisors' funds.	Nov. 1, 1908.	76,255			76,255		76,255	
	Intercepting sewer fund.	Nov. 30, 1908.	27,783		22,028	49,811	42,148	1,139	6,524
	Library incidental fund.	Dec. 31, 1908.	682		116	798	78	720	
	Sinking funds.	Dec. 31, 1908.		83,200	3,481	86,681	11,400	208	75,073
	Public trust funds.	July 1, Dec. 31, 1908.	35,685	25,000	8,682	69,367	29,967	27,237	12,163
	Private trust funds.	Dec. 31, 1908.	438,158		13,017	451,175	3,760	447,415	
36	St. Joseph, Mo.		1,519,135	238,001	869,349	2,626,485	108,625	2,296,022	221,838
	City corporation.		966,744	209,246	507,565	1,683,555	69,147	1,422,306	192,102
	General treasury.	Apr. 19, 1909.	521,094	197,532	490,944	1,209,570	60,357	1,121,320	27,893
	Special assessment fund.	Apr. 19, 1909.	283,005			283,005		283,005	
	Fiscal agency.	Apr. 19, 1909.	18,149		1,297	19,446	1,234		18,212
	Police department fund	Apr. 15, 1909.	90,437		46	90,483	93		90,390
	Library donation fund.	Apr. 30, 1909.	870		872	1,742	396	1,346	
	Sinking funds.	Apr. 19, 1909.	35,442	11,714	10,649	57,805	3,700		54,105
	Public trust fund.	Dec. 31, 1908.	1,847		2,477	4,324	1,309	1,513	1,502
	Private trust funds.	Nov. 1, 1908.	15,900		1,280	17,180	2,058	15,122	
	School district.		552,391	28,755	361,784	942,930	39,478	873,716	29,736
	General treasury.	June 30, 1909.	517,356	28,755	361,167	907,278	32,921	873,376	981
	Sinking funds.	June 30, 1909.	35,035		617	35,652	6,557	340	28,755
37	Portland, Oreg.		6,079,180	168,264	1,472,284	7,719.728	713,974	6,837,490	168,264
	City corporation.		4,361,014	151,715	1,389,322	5,902,051	701,096	5,032,691	168,264
	General treasury.	Dec. 31, 1908.	4,221,768	8,498	1,378,513	5,608,779	671,764	4,777,249	159,766
	Sinking funds.	Dec. 31, 1908.	136,465	139,084	8,564	284,113	24,200	254,515	5,398
	Public trust fund.	Dec. 31, 1908.	2,781	4,133	2,245	9,159	5,132	927	3,100

[1] The same as the aggregate of cash on hand at beginning of year and all receipts during year.

TABLE 2.—SUMMARY OF PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 21.]

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	PAYMENTS.		Cash on hand at close of year.	Aggregate of all payments and cash on hand at close of year.[1]	Cash on hand at beginning of year.	RECEIPTS.	
			To the public.	To divisions, funds, enterprises, offices, and accounts.				From the public.	From divisions, funds, enterprises, offices, and accounts.
	Portland, Oreg.—Continued.								
	School district		$1,459,116	$16,549	$7,508	$1,483,173	$4,407	$1,478,766	
	General treasury	Dec. 31, 1908	1,459,116	16,549	7,508	1,483,173	4,407	1,478,766	
	Port of Portland		259,050		75,454	334,504	8,471	326,033	
	General treasury	Sept. 30, 1908	259,050		75,454	334,504	8,471	326,033	
38	Paterson, N. J.		4,404,932	316,725	469,285	5,190,942	641,394	4,232,058	$317,490
	General treasury	June 30, 1909	4,223,510	114,425	81,415	4,419,350	200,994	4,018,356	200,000
	Manual training school fund	June 30, 1909	12,067		503	12,570	11	5,159	7,400
	Library fund	Jan. 31, 1909	20,875		1,864	22,739	3,723	2,016	17,000
	Adjusted tax account	June 30, 1909	247	2,300	581	3,128	202	2,926	
	Sinking funds	June 30, 1909	133,175	200,000	361,854	695,029	428,007	182,814	84,208
	Public trust funds	May 31, June 30, 1909	8,147		13,431	21,578	4,947	7,749	8,882
	Private trust funds	June 30, 1909	6,911		9,637	16,548	3,510	13,038	
39	Atlanta, Ga.		3,077,153	160,322	233,187	3,470,662	269,881	3,040,459	160,322
	General treasury	Dec. 31, 1908	2,622,296	123,267	233,080	2,978,643	269,509	2,708,762	372
	Convict labor account	Dec. 31, 1908		36,683		36,683			36,683
	Special assessment account	Dec. 31, 1908	39,197			39,197		39,197	
	Land and construction account.	Dec. 31, 1908	292,500			292,500		292,500	
	Sinking funds	Dec. 31, 1908	123,160	372	107	123,639	372		123,267
40	Richmond, Va.		3,527,999	2,109,905	507,622	6,145,526	562,130	3,577,583	2,005,813
	General treasury	Jan. 31, 1909	2,392,063	1,527,169	469,649	4,388,881	396,759	3,516,376	475,746
	School fund	July 31, 1908	338,963	956	1,098	341,017	1,488	57,355	282,174
	Sinking funds	Jan. 31, 1909	796,973	581,600	36,625	1,415,198	163,683	3,852	1,247,663
	Public trust funds	Jan. 31, 1909		180	250	430	200		230
41	Dayton, Ohio		2,937,825	327,757	867,878	4,133,460	889,126	2,916,577	327,757
	City corporation		2,234,791	324,952	432,717	2,992,460	402,215	2,263,755	326,490
	General treasury	Dec. 31, 1908	1,759,503	222,280	409,102	2,390,885	346,162	1,947,770	96,953
	Sinking funds	Dec. 31, 1908	466,586	96,953	21,713	585,252	54,773	309,929	220,550
	Public trust funds	Dec. 31, 1908	8,702	5,719	1,902	16,323	1,280	6,056	8,987
	School district		703,034	2,805	435,161	1,141,000	486,911	652,822	1,267
	General treasury	Aug. 31, 1908	618,661		387,163	1,005,824	443,331	562,476	17
	Library and museum fund.	Aug. 31, 1908	22,389		14,758	37,147	13,551	23,596	
	Sinking funds	Aug. 31, 1908	61,984	2,805	33,240	98,029	30,029	66,750	1,250
42	Fall River, Mass.		3,504,097	639,128	485,224	4,628,449	441,441	3,547,880	639,128
	General treasury	Dec. 31, 1908	3,354,379	321,944	98,330	3,774,653	99,510	3,359,394	315,749
	County dog tax fund	Dec. 31, 1908	7,260			7,260		7,260	
	Board of police incidental account.	Dec. 31, 1908	749		683	1,432	415	1,017	
	Cash in transit			1,923	325	2,248	1,923		325
	Sinking funds	Dec. 31, 1908	127,008	315,261	384,564	826,833	338,268	168,011	320,554
	Public trust funds:								
	Municipal	Dec. 31, 1908	2,616		1,322	3,938	1,325	113	2,500
	Nonmunicipal	Dec. 31, 1908	12,085			12,085		12,085	
43	Nashville, Tenn.		1,632,697	196,095	786,956	2,615,748	490,775	1,928,878	196,095
	General treasury	Dec. 31, 1908	1,545,494	186,024	758,586	2,490,104	489,903	1,928,387	71,814
	Convict labor account	Dec. 31, 1908		10,000		10,000			10,000
	Library fund	Dec. 31, 1908	12,418	71	374	12,863	872	491	11,500
	Sinking funds	Dec. 31, 1908	74,600		27,996	102,596			102,596
	Public trust fund	Dec. 31, 1908	185			185			185
44	Grand Rapids, Mich.		3,063,287	1,085,923	1,034,323	5,183,533	679,828	3,396,820	1,106,885
	General treasury	Mar. 31, 1909	1,999,623	779,146	838,358	3,617,127	453,862	2,963,092	200,173
	School fund	June 30, 1909	767,998	33,517	91,685	893,200	166,040	320,593	406,567
	Library rental fund	Mar. 31, 1909	112	25	167	304	109	195	
	Sinking funds	Mar. 31, 1909	295,377	273,075	60,393	628,845	36,747	100,166	491,932
	Public trust funds	Mar. 31, 1909	101	160	43,718	43,979	23,064	12,702	8,213
	Private trust funds	Mar. 31, 1909	76		2	78	6	72	
45	Hartford, Conn.		4,067,316	791,276	827,810	5,686,402	832,031	4,066,526	787,845
	City corporation		3,040,295	772,662	760,910	4,573,867	748,653	3,214,975	610,239
	General treasury	Mar. 31, 1909	1,484,264	493,991	142,422	2,120,677	158,582	1,734,091	228,004
	Connecticut River bridge fund.	Aug. 31, 1908	369,746	16	45,006	414,768	11,375	394,651	8,742
	High school fund	Mar. 31, 1909	93,409	832	874	95,115	1,114	210	93,791
	Park commissioners	Mar. 31, 1909	63,440	1,658	10,855	75,953	10,410	5,543	60,000
	Waterworks fund	Mar. 1, 1909	225,181	74,756	51,313	351,250	49,329	279,301	22,620
	Sinking funds	Mar. 1, 31, 1909	785,320	200,000	503,454	1,488,774	507,337	793,918	187,519
	Investment fund	Mar. 31, 1909	1,182			1,182			1,182
	Public trust funds:								
	Municipal	Mar. 31, 1909	17,724	1,409	6,952	26,085	10,494	7,210	8,381
	Nonmunicipal	Mar. 31, 1909	29		34	63	12	51	

[1] The same as the aggregate of cash on hand at beginning of year and all receipts during year.

TABLE 2.—SUMMARY OF PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 21.]

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	PAYMENTS.		Cash on hand at close of year.	Aggregate of all payments and cash on hand at close of year.[1]	Cash on hand at beginning of year.	RECEIPTS.	
			To the public.	To divisions, funds, enterprises, offices, and accounts.				From the public.	From divisions, funds, enterprises, offices, and accounts.
	Hartford, Conn.—Continued.								
	School district		$1,027,021	$18,614	$66,900	$1,112,535	$83,378	$851,551	$177,606
	General treasury	July 1, 1908; June 1, 9, 13, 16, 1909.	1,007,558	18,578	50,500	1,076,636	71,661	842,012	162,963
	Sinking funds	June 2, 4, 8, 10, 1909	19,463	36	16,400	35,899	11,717	9,539	14,643
46	Cambridge, Mass.		4,348,452	693,786	130,093	5,172,331	143,817	4,334,728	693,786
	General treasury	Mar. 31, 1909	3,728,915	517,111	120,046	4,366,072	112,699	4,072,738	180,635
	County dog tax fund	Mar. 31, 1909	5,866	455		6,321		6,321	
	Sinking funds	Mar. 31, 1909	595,367	175,900	7,352	778,619	28,388	239,060	511,171
	Public trust funds:								
	Municipal	Mar. 31, 1909	2,819	320	2,695	5,834	2,730	1,124	1,980
	Nonmunicipal	Mar. 31, 1909	15,485			15,485		15,485	
	GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.								
47	Albany, N. Y.		$2,820,459	$561,342	$709,372	$4,091,173	$329,843	$3,199,988	$561,342
	General treasury	Dec. 31, 1908	2,774,692	245,816	456,830	3,477,338	60,045	3,101,767	315,526
	Sinking funds	Dec. 31, 1908	1,037	276,540	218,050	495,627	183,923	84,991	226,713
	Public trust funds	Dec. 31, 1908	44,730	38,986	34,492	118,208	85,875	13,230	19,103
48	Reading, Pa.		1,920,985	112,912	585,935	2,619,832	450,437	2,056,483	112,912
	City corporation		1,593,872	90,406	535,533	2,219,811	378,652	1,747,507	93,652
	General treasury	Apr. 3, 1909	1,555,872	82,406	419,911	2,058,189	307,685	1,747,258	3,246
	Sinking funds	Apr. 3, 1909	38,000	8,000	115,622	161,622	70,967	249	90,406
	School district		327,113	22,506	50,402	400,021	71,785	308,976	19,260
	General treasury	Feb. 16, 1909	303,713	21,306	34,502	359,521	50,545	308,976	
	Sinking funds	Feb. 16, 1909	23,400	1,200	15,900	40,500	21,240		19,260
49	Lowell, Mass.		4,008,749	60,608	264,048	4,333,405	387,605	3,885,192	60,608
	General treasury	Dec. 31, 1908	3,888,312	58,881	248,691	4,195,884	380,717	3,806,392	8,775
	County dog tax fund	Dec. 31, 1908	4,320			4,320		4,320	
	Library fund	Dec. 31, 1908	14,120	14	409	14,543	67	476	14,000
	Sinking funds	Dec. 31, 1908	89,251	1,713	9,816	100,780	4,395	60,652	35,733
	Public trust funds:								
	Municipal	Dec. 31, 1908	6,754		5,132	11,886	2,426	7,360	2,100
	Nonmunicipal	Dec. 31, 1908	5,992			5,992		5,992	
50	Trenton, N. J.		2,667,701	937,929	485,869	4,091,499	302,246	2,937,133	852,120
	General treasury	Feb. 28, 1909	1,593,916	769,429	70,926	2,434,271	49,480	2,260,403	124,388
	City hall building commission.	Feb. 28, 1909	172,366		45,128	217,494	1,798	1,040	214,656
	Fire commission petty cash account.	Feb. 28, 1909	172		46	218	2	216	
	Health fund	Feb. 28, 1909	9,487		216	9,703	432	2,671	6,600
	School fund	June 30, 1909	446,631		33,789	480,420	1,768	368,558	110,094
	School of Industrial Arts fund.	June 30, 1909	16,296		936	17,232	874	9,358	7,000
	Library fund	Feb. 28, 1909	21,934		4,099	26,033	7,127	1,144	17,762
	Park commission	Feb. 28, 1909	21,706		316	22,022	977	1,045	20,000
	Playground commission	Feb. 28, 1909	1,589			1,589		1,589	
	Waterworks fund	Jan. 31, 1909	177,399	75,150	49,935	302,484	7,021	227,914	67,549
	Sinking funds	Feb. 28, 1909	201,850	91,838	259,876	553,564	215,471	54,272	283,821
	Public trust funds	Feb. 28, June 15, 30, 1909	4,282	1,512	19,414	25,208	16,035	8,923	250
	Private trust funds	Feb. 28, 1909	73		1,188	1,261	1,261		
51	Bridgeport, Conn.		1,591,589	317,941	389,783	2,299,313	253,942	1,727,430	317,941
	General treasury	Mar. 31, 1909	1,579,953	141,504	379,021	2,100,478	248,602	1,675,439	176,437
	Firemen's relief fund	Mar. 31, 1909	733		1,731	2,464	935	1,529	
	Health inspection fund	Mar. 31, 1909		782	9	791		791	
	Lakeview Home fund	Mar. 31, 1909	4	557	78	639		639	
	Library fund	May 31, 1909	5,549		2,948	8,497	683	7,814	
	Sinking funds	Mar. 31, 1909	5,000	175,000	5,996	185,996	3,722	41,120	141,154
	Public trust funds	Mar. 31, 1909	350	98		448		98	350
52	Camden, N. J.		2,236,621	450,278	402,304	3,089,203	638,716	2,000,359	450,128
	General treasury	June 30, 1909	1,569,597	358,743	261,125	2,189,465	487,083	1,621,847	80,535
	Health fund	June 30, 1909	12,561		591	13,152	34	3,118	10,000
	School fund	June 30, 1909	535,778	5,000	1,661	542,439	7,499	359,154	175,786
	Library fund	June 30, 1909	16,708		3,668	20,376	4,505	871	15,000
	Park fund	June 30, 1909	23,985		982	24,967	4,901	66	20,000
	Cemetery fund	June 30, 1909	2,736	1,000	554	4,290	1,301	2,989	
	Sinking funds	June 30, 1909	57,803	85,535	125,332	268,670	118,815	3,177	146,678
	Public trust funds	Mar. 31, 1909	17,453		8,391	25,844	14,578	9,137	2,129
53	Wilmington, Del.		1,484,987	1,443,693	270,986	3,199,666	132,428	1,636,545	1,430,693
	General treasury	June 30, 1909	411,642	1,098,512	10,606	1,520,760	49,811	1,125,768	345,181
	Health fund	Dec. 31, 1908	1,495		164	1,659	277	382	1,000

[1] The same as the aggregate of cash on hand at beginning of year and all receipts during year

TABLE 2.—SUMMARY OF PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 21.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	PAYMENTS.		Cash on hand at close of year.	Aggregate of all payments and cash on hand at close of year.[1]	Cash on hand at beginning of year.	RECEIPTS.	
			To the public.	To divisions, funds, enterprises, offices, and accounts.				From the public.	From divisions, funds, enterprises, offices, and accounts.
	Wilmington, Del.—Continued.								
	Street and sewer fund	June 30, 1909	$426,292	$101,555	$204,471	$732,328	$38,597	$72,954	$620,777
	School fund	June 30, 1909	318,001	.....	17,113	335,114	23,693	78,897	232,524
	Park fund	Jan. 31, 1909	38,360	2,000	1,480	41,840	4,231	2,609	35,000
	Waterworks fund	June 30, 1909	241,247	237,881	37,083	516,211	15,416	354,795	146,000
	Sinking funds	June 30, 1909	47,950	.....	69	48,019	50	.....	47,969
	Public trust fund	June 30, 1909	.....	3,735	.....	3,735	353	1,140	2,242
54	Des Moines, Iowa	.....	2,040,675	.....	527,458	2,568,133	392,318	2,175,815	.....
	City corporation	.....	1,450,301	.....	333,414	1,783,715	205,142	1,578,573	.....
	General treasury	Mar. 31, 1909	1,092,546	.....	333,414	1,425,960	205,142	1,220,818	.....
	Special assessment fund	Mar. 31, 1909	357,755	.....	.....	357,755	.....	357,755	.....
	School district	.....	590,374	.....	194,044	784,418	187,176	597,242	.....
	General treasury	June 30, 1909	590,374	.....	194,044	784,418	187,176	597,242	.....
55	Lynn, Mass	.....	3,164,975	910,067	592,586	4,667,628	195,194	3,562,367	910,067
	General treasury	Dec. 19, 1908	2,780,424	596,973	439,035	3,816,432	178,493	3,324,213	313,726
	County dog tax fund	Dec. 19, 1908	5,476	.....	.....	5,476	.....	5,476	.....
	Sinking funds	Dec. 19, 1908	179,330	313,094	147,818	640,242	11,233	33,253	595,756
	Public trust funds:								
	Municipal	Dec. 19, 1908	1,708	.....	2,856	4,564	3,576	403	585
	Nonmunicipal	Dec. 19, 1908	198,037	.....	2,877	200,914	1,892	199,022	.....
56	New Bedford, Mass	.....	4,376,194	549,028	175,504	5,100,726	494,114	4,057,584	549,028
	General treasury	Dec. 5, 1908	3,923,369	322,206	129,617	4,375,192	180,234	3,920,844	274,114
	County dog tax fund	Dec. 5, 1908	6,130	.....	.....	6,130	.....	6,130	.....
	Board of health incidental fund.	Dec. 5, 1908	.....	184	.....	184	151	33	.....
	School incidental fund	Dec. 5, 1908	.....	137	18	155	.....	155	.....
	Library incidental fund	Dec. 5, 1908	32	501	37	570	34	536	.....
	Cash in transit	.....	.....	.....	5,836	5,836	.....	.....	5,836
	Sinking funds	Dec. 5, 1908	166,589	197,000	8,735	372,324	27,377	85,029	259,918
	Public trust funds:								
	Municipal	Dec. 5, 1908	252,392	29,000	17,265	298,657	278,390	11,107	9,160
	Nonmunicipal	Dec. 5, 1908	12,100	.....	9,487	21,587	7,928	13,659	.....
	Private trust funds	Dec. 5, 1908	15,562	.....	4,509	20,091	.....	20,091	.....
57	Kansas City, Kans	.....	1,971,670	237	528,062	2,499,969	342,659	2,157,073	237
	City corporation	.....	1,341,202	237	233,692	1,575,131	305,529	1,269,365	237
	General treasury	Mar. 31, 1909	877,993	237	162,250	1,040,480	228,745	811,735	.....
	Street condemnation fund.	Mar. 31, 1909	6,240	.....	17,104	23,344	13,994	9,230	120
	Sinking funds	Mar. 31, 1909	447,224	.....	39,521	486,745	45,020	441,608	117
	Public trust fund	Mar. 31, 1909	9,385	.....	10,588	19,973	13,541	6,432	.....
	Private trust funds	Mar. 31, 1909	360	.....	4,229	4,589	4,229	360	.....
	School district	.....	611,494	.....	223,177	834,671	29,008	805,663	.....
	General treasury	June 30, 1909	593,494	.....	221,446	814,940	16,156	798,784	.....
	Sinking funds	June 30, 1909	18,000	.....	1,731	19,731	12,852	6,879	.....
	Park district	.....	18,974	.....	71,193	90,167	8,122	82,045	.....
	Park board	Dec. 31, 1908	18,974	.....	71,193	90,167	8,122	82,045	.....
58	Springfield, Mass	.....	3,683,910	194,741	520,223	4,398,874	494,832	3,709,301	194,741
	General treasury	Nov. 30, 1908	3,576,308	154,305	439,472	4,170,085	485,114	3,633,665	51,306
	County dog tax fund	Nov. 30, 1908	5,101	436	.....	5,537	.....	5,537	.....
	Forest Park animal fund	Nov. 30, 1908	754	.....	123	877	12	865	.....
	Sinking funds	Nov. 16, 1908	101,747	40,000	80,628	222,375	9,706	69,234	143,435
59	Troy, N. Y	.....	2,971,582	232,794	281,165	3,485,541	288,828	2,963,919	232,794
	City corporation	.....	2,869,892	232,779	268,953	3,391,624	287,481	2,871,349	232,794
	General treasury	Dec. 31, 1908	2,783,763	169,909	52,567	3,006,239	167,020	2,774,357	64,862
	County supervisors' fund.	Nov. 30, 1908	86,288	.....	.....	86,288	9,612	76,676	.....
	Volunteer fire department fund.	Dec. 31, 1908	5,932	.....	289	6,221	735	5,486	.....
	Sinking funds	Dec. 31, 1908	.....	62,870	176,290	239,160	81,673	1,878	155,609
	Public trust funds	Dec. 31, 1908	10,565	.....	35,671	46,236	24,143	9,770	12,323
	Private trust funds	Dec. 31, 1908	3,344	.....	4,136	7,480	4,298	3,182	.....
	School district	.....	81,690	15	12,212	93,917	1,347	92,570	.....
	General treasury	July 31, 1908	81,690	15	12,212	93,917	1,347	92,570	.....

[1] The same as the aggregate of cash on hand at beginning of year and all receipts during year.

TABLE 2.—SUMMARY OF PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 21.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	PAYMENTS.		Cash on hand at close of year.	Aggregate of all payments and cash on hand at close of year.[1]	Cash on hand at beginning of year.	RECEIPTS.	
			To the public.	To divisions, funds, enterprises, offices, and accounts.				From the public.	From divisions, funds, enterprises, offices, and accounts.
60	Oakland, Cal.		$3,535,505	$211,515	$312,817	$4,059,837	$612,926	$3,235,396	$211,515
	City corporation.		2,671,204	211,515	288,110	3,170,829	415,677	2,711,866	43,286
	General treasury.	June 30,1909	1,835,866	203,708	262,578	2,302,152	395,849	1,884,896	21,407
	Street improvement fund.	June 30,1909	826,970			826,970		826,970	
	Public trust fund.	June 30,1909	8,368	7,807	25,532	41,707	19,828		21,879
	School district.		860,959		22,413	883,372	195,068	520,075	168,229
	General treasury.	June 30,1909	860,959		9,810	870,769	182,954	519,586	168,229
	Public trust fund.	June 30,1909			12,603	12,603	12,114	489	
	Sanitary districts.		3,342		2,294	5,636	2,181	3,455	
	General treasury.	June 30,1909	3,342		2,294	5,636	2,181	3,455	
61	Lawrence, Mass.		2,944,511	126,769	117,454	3,188,734	85,845	2,976,120	126,769
	General treasury.	Dec. 31,1908	2,932,931	56,626	108,235	3,099,792	65,122	2,964,419	70,251
	County dog tax fund.	Dec. 31,1908	1,313			1,313		1,313	
	Sinking funds.	Dec. 31,1908		67,943	9,128	77,071	20,632	201	56,238
	Public trust funds:								
	Municipal.	Dec. 31,1908	144	200	91	435	91	64	280
	Nonmunicipal.	Dec. 31,1908	10,123			10,123		10,123	
62	Somerville, Mass.		2,547,143	2,599	55,109	2,604,851	92,109	2,510,143	2,599
	General treasury.	Dec. 31,1908	2,542,265	2,232	55,049	2,599,546	91,955	2,504,992	2,599
	County dog tax fund.	Dec. 31,1908	4,571	367		4,938		4,938	
	Public trust funds.	Dec. 31,1908	307		60	367	154	213	
63	Duluth, Minn.		2,077,995	70,564	162,534	2,311,093	258,228	1,982,301	70,564
	City corporation.		1,579,542	68,992	138,553	1,787,087	226,233	1,490,290	70,564
	General treasury.	Dec. 31,1908	1,463,613	57,784	121,220	1,642,617	165,423	1,417,866	59,328
	Convict labor account.	Dec. 31,1908		2,408		2,408			2,408
	Village bond interest fund.	Dec. 31,1908	5,160			5,160	4,514	646	
	Sinking funds.	Dec. 31,1908	109,329	8,800	15,514	133,643	53,478	71,337	8,828
	Public trust fund.	Sept. 1,1908	1,440		1,819	3,259	2,818	441	
	School district.		498,453	1,572	23,981	524,006	31,995	492,011	
	General treasury.	July 1,1908	404,654	1,572	23,548	429,774	24,944	404,830	
	Sinking funds.	July 1,1908	93,799		433	94,232	7,051	87,181	
64	Savannah, Ga.		1,112,358	14,351	10,216	1,136,925	36,116	1,086,458	14,351
	General treasury.	Dec. 31,1908	1,022,966	4,950	9,916	1,037,832	35,896	992,535	9,401
	Street opening, park, and fair grounds fund.	Dec. 31,1908	83,334			83,334		83,334	
	Library fund.	Dec. 31,1908	6,058		300	6,358	220	1,188	4,950
	Investment fund.	Dec. 31,1908		9,401		9,401		9,401	
65	Norfolk, Va.		1,841,512	627,739	292,697	2,761,948	322,311	1,811,898	627,739
	General treasury.	June 30,1909	1,504,757	420,654	201,292	2,126,703	246,546	1,675,059	205,098
	Park Place ward fund.	June 30,1909	125,322	1,925	55,552	182,799	43,192	132,630	6,977
	Mayor's office poor fund.	June 30,1909	185	9		194	194		
	School trustees' fund.	June 30,1909	190,534		11,604	202,138	7,351		194,787
	Library fund.	June 30,1909	5,702		914	6,616	1,003	551	5,062
	Sinking funds.	June 30,1909	14,000	202,505	23,335	239,840	24,025		215,815
	Investment funds.	June 30,1909		2,584		2,584		2,584	
	Public trust fund.	Dec. 31,1908	1,012	62		1,074		1,074	
66	Yonkers, N. Y.		5,277,905	167,215	360,699	5,805,819	353,616	5,284,988	167,215
	General treasury.	Dec. 31,1908	5,214,969	107,188	329,800	5,651,957	290,709	5,263,925	97,323
	Town fund.	Oct. 31,1908	27,980			27,980		840	27,140
	Library fund.	Dec. 31,1908	15,662	27	738	16,427	922	5,505	10,000
	Sinking funds.	Dec. 31,1908		60,000	14,353	74,353	54,695	130	19,528
	Public trust funds.	Dec. 31,1908; Apr. 15,1909.	19,294		15,808	35,102	7,290	14,588	13,224
67	Schenectady, N. Y.		2,514,294	199,820	357,581	3,071,695	251,092	2,620,783	199,820
	General treasury.	Dec. 31,1908	2,478,775	113,843	247,456	2,840,074	167,131	2,596,966	85,977
	County supervisors' fund.	Nov. 30,1908	27,570			27,570		24,747	2,823
	Sinking funds.	Dec. 31,1908		85,977	87,500	173,477	67,402	1,304	104,771
	Public trust funds.	Dec. 31,1908	7,949		22,625	30,574	16,559	7,766	6,249
68	Hoboken, N. J.		2,225,691	623,714	286,688	3,136,093	186,546	2,372,893	576,654
	General treasury.	May 2,1909	1,086,508	614,110	106,989	1,807,607	83,762	1,723,845	
	City clerk's fee account.	May 2,1909	1,518			1,518		1,518	
	Police department fund.	Apr. 30,1909	155,271		1,319	156,590	953		155,637
	Fire department fund.	Apr. 30,1909	124,885	804	4,677	130,366	2,094	103	128,169
	Board of health fund.	Apr. 30,1909	7,239		259	7,498	22	4,203	3,273

[1] The same as the aggregate of cash on hand at beginning of year and all receipts during year.

TABLE 2.—SUMMARY OF PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 21.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	PAYMENTS.		Cash on hand at close of year.	Aggregate of all payments and cash on hand at close of year.[1]	RECEIPTS.	
			To the public.	To divisions, funds, enterprises, offices, and accounts.			Cash on hand at beginning of year.	From the public.	From divisions, funds, enterprises, offices, and accounts.
	Hoboken, N. J.—Continued.								
	School fund	June 30, 1909	$425,760	$1,253	$114,087	$541,100	$456	$404,813	$135,831
	Industrial school fund	June 30, 1909	14,604	611		15,215	1,146	7,069	7,000
	School building fund	May 2, 1909	95,914	3,420	3,476	102,810	71,735	392	30,783
	Library fund	Apr. 30, 1909	20,779	16	1,057	21,852		252	21,600
	Water department fund	Dec. 31, 1908	292,070		31,064	323,134	7,600	227,006	88,528
	Sinking funds	May 2, 1909		3,500	19,383	22,883	15,729	2,254	4,900
	Public trust funds:								
	Municipal	Dec. 31, 1908	1,117		4,377	5,494	3,049	1,512	933
	Nonmunicipal	May 2, 1909	26			26		26	
69	Peoria, Ill		1,873,301	66,288	180,530	2,120,119	250,187	1,808,460	66,472
	City corporation		1,236,343	62,497	110,731	1,409,571	182,325	1,163,765	63,481
	General treasury	Dec. 31, 1908	817,951	49,243	16,031	883,225	39,314	831,457	12,454
	Examining engineers' fund.	Dec. 31, 1908	301	383		684		684	
	Railway flagmen's account.	Dec. 31, 1908	22,841			22,841		22,841	
	Special new bridge fund	Dec. 31, 1908	113,515		57,107	170,622	118,635	51,987	
	House of correction funds	Sept. 30, Dec. 31, 1908	23,128	9,140	6,723	38,991	5,594	15,061	18,336
	Library fund	May 31, 1909	22,847	800	847	24,494	61	5,645	18,788
	Coliseum fund	Dec. 31, 1908	3,707	6	649	4,362	1,096	2,266	1,000
	Sinking funds	Dec. 31, 1908	218,000	2,925	9,325	230,250	788	229,462	
	Investment fund	May 31, 1909	1,049			1,049		249	800
	Public trust fund	Dec. 31, 1908	13,004		20,049	33,053	16,837	4,113	12,103
	School district		553,297	3,791	18,177	575,265	10,866	561,408	2,991
	General treasury	June 30, 1909	502,096	800	18,177	521,073	10,866	507,216	2,991
	Public trust fund	June 30, 1909	51,201	2,991		54,192		54,192	
	Pleasure, driveway, and park district.		83,661		51,622	135,283	56,996	78,287	
	General treasury	May 31, 1909	83,661		51,622	135,283	56,996	78,287	
70	Utica, N. Y		2,188,809	133,487	290,553	2,612,849	173,363	2,305,999	133,487
	General treasury	Dec. 31, 1908	2,076,791	76,483	232,136	2,385,410	120,278	2,210,008	55,124
	County supervisors' fund	Dec. 31, 1908	24,444	35,149		59,593	5,226	54,367	
	Library incidental fund	Dec. 31, 1908	5,374		2,167	7,541	4,476	1,185	1,880
	Sinking funds	Dec. 31, 1908	52,768		30,283	83,051	3,548	5,699	73,804
	Investment fund	Dec. 31, 1908		9,975		9,975		9,975	
	Public trust funds	Dec. 31, 1908	29,432	11,880	25,967	67,279	39,835	24,765	2,679
71	Manchester, N. H		1,434,607	119,615	86,084	1,640,306	101,479	1,419,212	119,615
	General treasury	Dec. 31, 1908	1,323,409	118,997	85,439	1,527,845	100,973	1,399,372	27,500
	Library fund	Dec. 31, 1908	1,771		645	2,416	506	292	1,618
	Sinking funds	Dec. 31, 1908	93,129			93,129		2,632	90,497
	Public trust funds:								
	Municipal	Dec. 31, 1908	172	618		790		790	
	Nonmunicipal	Dec. 31, 1908	16,126			16,126		16,126	
72	Evansville, Ind		1,012,306	58,816	484,413	1,555,535	377,663	1,119,056	58,816
	City corporation		752,010	58,816	263,156	1,073,982	208,918	806,248	58,816
	General treasury	Dec. 31, 1908	487,339	49,438	158,687	695,464	108,949	586,515	
	Street sprinkling fund	Dec. 31, 1908	3,950			3,950		3,950	
	Public improvement fund.	Dec. 31, 1908	68,646			68,646		68,646	
	Waterworks account	Dec. 31, 1908	94,811		80,677	175,488	51,701	123,787	
	Locust Hill Cemetery fund.	Dec. 31, 1908	5,774		5,923	11,697	6,911	4,636	150
	Oak Hill Cemetery fund.	Dec. 31, 1908	4,926	9,228	201	14,355	189	14,166	
	Sinking funds	Dec. 31, 1908	65,012		288	65,300	23,218	235	41,847
	Investment funds	Dec. 31, 1908	15,467	150	2,417	18,034	5,875	781	11,378
	Public trust funds:								
	Municipal	Dec. 31, 1908	5,831		10,994	16,825	9,144	2,240	5,441
	Nonmunicipal	Dec. 31, 1908	254		3,969	4,223	2,931	1,292	
	School district		260,296		221,257	481,553	168,745	312,808	
	General treasury	July 31, 1908	260,296		221,257	481,553	168,745	312,808	
73	San Antonio, Tex		1,638,378	39,346	805,341	2,483,065	847,143	1,491,103	144,819
	City corporation		1,130,975	32,346	752,456	1,915,777	743,199	1,159,197	13,381
	General treasury	May 31, 1909	999,084	32,346	314,021	1,345,451	374,590	970,861	
	Library fund	May 31, 1909	10,226		11,161	21,387	7,521	1,209	12,657
	Sinking funds	May 31, 1909	121,140		426,959	548,099	361,088	186,287	724
	Private trust funds	May 31, 1909	525		315	840		840	
	School district		507,403	7,000	52,885	567,288	103,944	331,906	131,438
	General treasury	Aug. 31, 1908	471,757		46,161	517,918	90,691	302,789	124,438
	Sinking funds	Aug. 31, 1908	35,646	7,000	6,724	49,370	13,253	29,117	7,000

[1] The same as the aggregate of cash on hand at beginning of year and all receipts during year.

TABLE 2.—SUMMARY OF PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 21.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	PAYMENTS.		Cash on hand at close of year.	Aggregate of all payments and cash on hand at close of year.[1]	Cash on hand at beginning of year.	RECEIPTS.	
			To the public.	To divisions, funds, enterprises, offices, and accounts.				From the public.	From divisions, funds, enterprises, offices, and accounts.
74	Elizabeth, N. J.		$1,522,717	$299,113	$293,375	$2,115,205	$181,004	$1,635,088	$299,113
	General treasury	June 30, 1909	1,224,793	168,921	138,638	1,532,352	124,258	1,277,902	130,192
	Charity incidental fund	June 30, 1909	703		7	710	3	659	48
	Board of education	June 30, 1909	276,628		94,043	370,671		352,248	18,423
	Sinking funds	June 30, 1909	16,091	130,172	55,384	201,647	54,508	369	146,770
	Investment fund	June 30, 1909		20		20		20	
	Public trust funds	June 30, 1909	4,502		5,303	9,805	2,235	3,890	3,680
75	Waterbury, Conn.		1,779,111	148,234	282,024	2,209,369	318,116	1,744,731	146,522
	City corporation		1,756,839	148,126	274,550	2,179,515	308,179	1,727,477	143,859
	General treasury	Dec. 31, 1908	1,682,750	88,437	205,016	1,976,203	238,883	1,677,585	59,735
	Court fee fund	Dec. 31, 1908	3,759	9,334		13,093		13,093	
	Dog license fund	Dec. 31, 1908	1,525	2,280	1,460	5,265		1,077	4,188
	Cash in transit			62		62	62		
	Sinking funds	Dec. 31, 1908	38,927	48,000	58,604	145,531	56,175	15,831	73,525
	Public trust funds	Dec. 31, 1908	29,878	13	9,470	39,361	13,059	19,891	6,411
	School districts		22,272	108	7,474	29,854	9,937	17,254	2,663
	General treasury	May 31, June, 1909	22,272	108	7,474	29,854	9,937	17,254	2,663
76	Salt Lake City, Utah		2,960,466	14,421	452,691	3,427,578	230,173	3,182,984	14,421
	City corporation		2,174,358	14,421	272,497	2,461,276	184,201	2,262,659	14,416
	General treasury	Dec. 31, 1908	2,174,358	4,008	256,927	2,435,293	172,050	2,256,640	6,603
	Convict labor account	Dec. 31, 1908		7,813		7,813			7,813
	Sinking funds	Dec. 31, 1908			10,678	10,678	10,651	27	
	Investment fund	Dec. 31, 1908		2,600		2,600		2,600	
	Public trust funds (nonmunicipal)	Dec. 31, 1908			4,892	4,892	1,500	3,392	
	School district		786,108		180,194	966,302	45,972	920,325	5
	General treasury	June 30, 1909	777,772		157,088	934,860	27,530	907,325	5
	Sinking funds	June 30, 1909	8,336		23,106	31,442	18,442	13,000	
77	Wilkes-Barre, Pa.		777,222	15,475	93,368	886,065	141,160	729,430	15,475
	City corporation		486,686	15,475	74,194	576,355	123,866	437,014	15,475
	General treasury	Apr. 5, 1909	466,175	3,475	34,158	503,808	94,980	396,828	12,000
	Sinking funds	Apr. 5, 1909	12,500	12,000	29,449	53,949	15,549	38,120	280
	Public trust fund	Nov. 1, 1908	8,011		10,587	18,598	13,337	2,066	3,195
	School district		290,536		19,174	309,710	17,294	292,416	
	General treasury	June 7, 1909	290,536		19,174	309,710	17,294	292,416	
78	Erie, Pa.		1,345,206	134,567	321,990	1,801,763	340,408	1,327,256	134,099
	City corporation		974,013	134,567	302,390	1,410,970	337,496	939,375	134,099
	General treasury	Apr. 5, 1909	710,625	44,567	62,765	817,957	68,496	729,461	20,000
	Waterworks fund	Dec. 31, 1908	263,388	20,000	26,419	309,807	106,718	203,089	
	Sinking funds	Apr. 5, 1909		70,000	213,206	283,206	162,282	6,825	114,099
	School district		371,193		19,600	390,793	2,912	387,881	
	General treasury	June 7, 1909	354,194		14,573	368,767		368,767	
	Library and museum fund	June 7, 1909	16,999		5,027	22,026	2,912	19,114	
79	Houston, Tex.		1,910,509	243,835	893,126	3,047,470	200,905	2,602,486	244,079
	General treasury	Feb. 28, 1909	1,636,472	243,115	840,537	2,720,124	120,519	2,598,885	720
	Board of liquidation fund	Feb. 28, 1909	238,343		51,981	290,324	80,324		210,000
	Library and lyceum fund	May 1, 1909	7,580		608	8,188	62	881	7,245
	Investment funds	Feb. 28, 1909	28,114	720		28,834		2,720	26,114
80	Tacoma, Wash.		4,119,203	314,200	382,422	4,815,825	263,416	4,338,296	314,113
	City corporation		3,301,853	232,222	342,178	3,876,253	248,419	3,382,368	245,466
	General treasury	Dec. 31, 1908	3,300,487	158,718	341,456	3,800,661	246,959	3,350,917	202,785
	Sinking funds	Dec. 31, 1908		7,000	722	7,722	1,460	7	6,255
	Investment fund	Dec. 31, 1908	1,366	66,504		67,870		31,444	36,426
	School district		719,358	81,978	40,015	841,351	14,716	757,988	68,647
	General treasury	June 30, 1909	652,554	81,978	13,421	747,953	14,606	733,347	
	Sinking funds	June 30, 1909	66,804		26,594	93,398	110	24,641	68,647
	Metropolitan Park board		97,992		229	98,221	281	97,940	
	General treasury	Dec. 31, 1908	97,992		229	98,221	281	97,940	

[1] The same as the aggregate of cash on hand at beginning of year and all receipts during year.

TABLE 2.—SUMMARY OF PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 21.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	PAYMENTS.			RECEIPTS.			
			To the public.	To divisions, funds, enterprises, offices, and accounts.	Cash on hand at close of year.	Aggregate of all payments and cash on hand at close of year.[1]	Cash on hand at beginning of year.	From the public.	From divisions, funds, enterprises, offices, and accounts.
81	Harrisburg, Pa.		$1,490,442	$173,753	$608,371	$2,272,566	$539,745	$1,559,068	$173,753
	City corporation		1,134,604	119,612	528,043	1,782,259	473,529	1,189,655	119,075
	General treasury	Apr. 5, 1909	1,096,188	92,519	394,762	1,583,469	388,261	1,187,827	7,381
	Band concert fund	Apr. 5, 1909	2,016		2	2,018	190	1,828	
	Sinking funds	Apr. 5, 1909	36,400	17,400	121,200	175,000	65,834		109,166
	Investment funds	Apr. 5, 1909		9,693	12,079	21,772	19,244		2,528
	School district		355,838	54,141	80,328	490,307	66,216	369,413	54,678
	General treasury	June 1, 1909	339,738	41,130	9,094	389,962	19,704	367,647	2,611
	Sinking funds	June 1, 1909	16,100	13,011	71,234	100,345	46,512	1,766	52,067
82	Portland, Me.		8,568,992	212,089	198,639	8,979,720	180,688	8,586,943	212,089
	City corporation		2,232,013	118,121	120,717	2,465,851	174,223	2,198,388	93,240
	General treasury	Dec. 31, 1908	2,209,919	40,920	119,574	2,370,413	173,709	2,127,785	68,919
	Library fund	Dec. 31, 1908	14,276		999	15,275	514	3,310	11,451
	Sinking funds	Dec. 31, 1908		48,372		48,372		48,372	
	Public trust funds:								
	Municipal	Dec. 31, 1908	780	23,823		24,609		11,739	12,870
	Nonmunicipal	Dec. 31, 1908	7,038		144	7,182		7,182	
	Portland bridge district		108,138	1,489	7,953	117,580	6,465	96,912	14,203
	General treasury	Dec. 31, 1908	108,138	1,489	7,953	117,580	6,465	96,912	14,203
	Portland water district		6,228,841	97,479	69,969	6,396,289		6,291,643	104,646
	General treasury	Dec. 31, 1908	6,191,442	97,479	9,969	6,298,890		6,291,643	7,247
	Sinking funds	Dec. 31, 1908			60,000	60,000			60,000
	Investment funds	Dec. 31, 1908	37,399			37,399			37,399
83	Charleston, S. C.		2,094,634	542,340	655,236	3,232,200	134,298	2,615,562	542,340
	City corporation		1,966,432	542,340	622,446	3,131,218	88,107	2,500,771	542,340
	General treasury	Dec. 31, 1908	717,047	20,856	95,087	832,990	49,331	766,119	17,540
	Sewerage extension fund.	Dec. 31, 1908	7,049	102	9,233	16,384	16,384		
	Convict labor account	Dec. 31, 1908		10,200		10,200			10,200
	Colonial commons fund	Dec. 31, 1908	623	238	2,123	2,984	1,393	1,591	
	Bond refunding account	Dec. 31, 1908	1,234,500	492,500		1,727,000		1,727,000	
	Sinking funds	Dec. 31, 1908	1,146	2,500	495,803	499,449	3,327	1,066	495,056
	Public trust funds	Dec. 31, 1908	6,067	15,944	15,200	37,211	12,672	4,995	19,544
	Private trust funds	Dec. 31, 1908			5,000	5,000	5,000		
	School district		128,202		32,780	160,982	46,191	114,791	
	General treasury	June 30, 1909	128,202		32,780	160,982	46,191	114,791	
84	Youngstown, Ohio		1,565,991	349,159	496,372	2,411,522	569,829	1,492,534	349,159
	City corporation		1,223,094	349,159	308,306	1,880,559	338,239	1,193,161	349,159
	General treasury	Dec. 31, 1908	925,021	269,968	277,512	1,472,501	300,886	1,118,426	53,190
	Sinking funds	Dec. 31, 1908	282,613	59,053	27,858	369,524	31,724	68,451	269,349
	Public trust funds	Dec. 31, 1908	15,460	20,138	2,929	38,527	5,623	6,284	26,620
	Private trust funds	Dec. 31, 1908			7	7	7		
	School district		342,897		188,066	530,963	231,590	299,373	
	General treasury	Aug. 31, 1908	337,504		177,936	515,440	227,977	287,463	
	Public trust funds	Oct. 31, 1908	5,393		10,130	15,523	3,613	11,910	
85	Dallas, Tex.		1,727,741	30,075	649,254	2,407,070	343,869	2,033,126	30,075
	General treasury	Apr. 30, 1909	1,584,386	14,621	436,632	2,035,639	241,663	1,793,976	
	Library fund	Apr. 30, 1909	9,549		477	10,026	1,157	1,215	7,654
	Sinking funds	Apr. 30, 1909	133,341	15,000	211,652	359,993	100,556	237,016	22,421
	Investment fund	Apr. 30, 1909		454		454		454	
	Private trust funds	Apr. 30, 1909	465		493	958	493	465	
86	Terre Haute, Ind.		1,119,871	49,422	378,845	1,548,138	373,807	1,124,826	49,505
	City corporation		640,771	49,422	171,093	861,286	205,367	606,414	49,505
	General treasury	Dec. 31, 1908	427,666	49,422	116,057	593,145	184,402	408,743	
	Public improvement fund.	Dec. 31, 1908	156,505			156,505		156,505	
	Library fund	July 31, 1908	10,405		7,708	18,113	11,561	887	5,665
	Sinking funds	Dec. 31, 1908	31,570		43,196	74,766	4,911	28,806	41,049
	Public trust fund	Dec. 31, 1908	14,614		4,066	18,680	4,436	11,453	2,791
	Private trust funds	Dec. 31, 1908	11		66	77	57	20	
	School district		479,100		207,752	686,852	168,440	518,412	
	General treasury	July 31, 1908	479,100		207,752	686,852	168,440	518,412	

[1] The same as the aggregate of cash on hand at beginning of year and all receipts during year.

TABLE 2.—SUMMARY OF PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 21.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	PAYMENTS.		Cash on hand at close of year.	Aggregate of all payments and cash on hand at close of year.[1]	Cash on hand at beginning of year.	RECEIPTS.	
			To the public.	To divisions, funds, enterprises, offices, and accounts.				From the public.	From divisions, funds, enterprises, offices, and accounts.
87	Akron, Ohio		$1,103,075	$516,801	$320,773	$1,940,649	$350,480	$1,073,368	$516,801
	City corporation		797,693	516,801	186,646	1,501,140	173,367	810,972	516,801
	General treasury	Dec. 31,1908	543,634	257,782	143,866	945,282	139,256	559,240	246,786
	Library incidental account.	Dec. 31,1908	225		22	247	13	234	
	Sinking funds	Dec. 31,1908	242,263	246,786	34,951	524,000	30,482	242,099	251,419
	Public trust funds	Dec. 31,1908	11,571	12,233	7,807	31,611	3,616	9,399	18,596
	School district		305,382		134,127	439,509	177,113	262,396	
	General treasury	Aug. 31,1908	305,382		134,127	439,509	177,113	262,396	
88	Fort Wayne, Ind		1,062,395	49,515	491,543	1,603,453	479,521	1,074,417	49,515
	City corporation		761,199	49,515	310,197	1,120,911	336,512	734,884	49,515
	General treasury	Dec. 31,1908	314,604	43,699	203,573	561,816	146,193	415,623	
	Special assessment improvement fund.	Dec. 31,1908	74,071			74,071		74,071	
	Police and fire pension account.	Dec. 31,1908		5,876	2,878	8,754	2,735		6,019
	Waterworks fund	Dec. 31,1908	86,875		17,429	104,304	6,571	97,733	
	Sinking funds	Dec. 31,1908	56,363		35,524	91,887	70,698	6,141	15,048
	Investment fund	Dec. 31,1908	133,661		14,749	148,410	69,063	56,785	22,572
	Public trust funds	Dec. 31,1908	14,137		2,973	17,110	2,252	8,962	5,876
	Private trust funds	Dec. 31,1908	81,488		33,071	114,559	39,010	75,549	
	School district		301,196		181,346	482,542	143,009	339,533	
	General treasury	July 31,1908	290,236		175,292	465,528	137,403	328,125	
	Library fund	July 31,1908	10,960		6,054	17,014	5,606	11,408	
89	Holyoke, Mass		2,451,072	392,384	224,874	3,068,330	276,115	2,393,831	398,384
	General treasury	Nov. 30,1908	2,360,989	150,513	119,604	2,631,106	162,212	2,193,112	275,782
	County dog tax fund	Nov. 30,1908	2,304			2,304		2,304	
	Waterworks fund	Nov. 30,1908	71,689	40,716	15,758	128,163	773	114,874	12,516
	Sinking funds	Nov. 30,1908	16,056	140,000	89,512	245,568	113,130	22,352	110,086
	Investment fund	Nov. 30,1908		61,155		61,155		61,155	
	Public trust funds (nonmunicipal).	Nov. 30,1908	34			34		34	
90	Brockton, Mass		2,043,315	1,090,490	115,032	3,248,837	50,079	2,108,268	1,090,490
	General treasury	Nov. 30,1908	2,024,963	71,426	99,537	2,195,926	38,169	1,129,462	1,028,295
	County dog tax fund	Nov. 30,1908	4,681			4,681		4,681	
	Tax collectors' fund	Nov. 30,1908		965,064	481	965,545	654	964,891	
	Sinking funds	Nov. 30,1908	10,094	54,000	14,995	79,089	11,254	5,798	62,037
	Public trust funds:								
	Municipal	Nov. 30,1908	334		19	353	2	193	158
	Nonmunicipal	Nov. 30,1908	3,243			3,243		3,243	
91	Covington, Ky		865,759	126,808	152,577	1,145,144	133,025	882,267	129,852
	General treasury	Dec. 31,1908	420,839	80,388	103,383	604,610	90,994	466,666	46,950
	Special improvement fund	Dec. 31,1908	67,675			67,675		67,675	
	Newport and Covington bridge fund.	May 31,1909	2,749	1,006	658	4,413	18	4,395	
	School fund	June 30,1909	187,548	414	31,144	219,106	17,555	128,899	72,652
	Library fund	Dec. 31,1908	9,776		1,692	11,468	3,955	1,478	6,035
	Park commission fund	Dec. 31,1908	3,499		2,319	5,818	2,023		3,795
	Waterworks fund	Dec. 31,1908	76,483	45,000	4,086	125,569	6,947	118,202	420
	Sinking funds	Dec. 31,1908	97,190		9,295	106,485	11,533	94,952	
92	Lincoln, Nebr		867,999	51,134	264,799	1,183,932	247,451	885,347	51,134
	City corporation		600,254	50,834	240,175	891,263	225,776	614,353	51,134
	General treasury	Mar. 31,1909	559,226	47,982	219,528	826,736	206,138	579,501	41,097
	Library fund	Mar. 31,1909	19,028		7,716	26,744	6,353	20,354	37
	Sinking funds	Mar. 31,1909	22,000	2,815	12,931	37,746	13,285	14,461	10,000
	Investment fund	Mar. 31,1909		37		37		37	
	School district		267,745	300	24,624	292,669	21,675	270,994	
	General treasury	June 30,1909	267,745	300	24,624	292,669	21,675	270,994	
93	Saginaw, Mich		1,676,040	307,571	191,819	2,175,430	218,937	1,639,908	316,585
	General treasury	June 30,1909	1,379,789	276,166	81,212	1,737,167	125,344	1,578,871	32,952
	School funds	June 30,1909	281,684	3,333	55,316	340,333	62,530	14,980	262,823
	Sinking funds	June 30,1909	10	18,612	40,026	58,648	7,755	39,753	11,140
	Investment fund	June 30,1909		8,460	6,281	14,741	1,408	3,663	9,670
	Public trust funds:								
	Municipal	June 30,1909	487	1,000	3,165	4,652	3,759	893	
	Nonmunicipal	June 30,1909	3,570		1,605	5,175	3,427	1,748	
	Private trust funds	June 30,1909	10,500		4,214	14,714	14,714		

[1] The same as the aggregate of cash on hand at beginning of year and all receipts during year.

TABLE 2.—SUMMARY OF PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 21.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	PAYMENTS.		Cash on hand at close of year.	Aggregate of all payments and cash on hand at close of year.[1]	Cash on hand at beginning of year.	RECEIPTS.	
			To the public.	To divisions, funds, enterprises, offices, and accounts.				From the public.	From divisions, funds, enterprises, offices, and accounts.
94	Altoona, Pa.		$1,124,545	$156,863	$273,978	$1,555,386	$413,516	$977,707	$164,163
	City corporation		852,559	148,100	220,219	1,220,878	409,350	655,954	155,574
	General treasury	Apr. 1,1909	658,267	29,100	110,139	797,506	361,810	433,522	2,174
	Special assessment fund	Mar. 31,1909	153,000			153,000		153,000	
	Sinking funds	Mar. 31,1909	41,292	119,000	110,080	270,372	47,540	69,432	153,400
	School district		271,986	8,763	53,759	334,508	4,166	321,753	8,589
	General treasury	June 1,1909	241,466	8,763	39,090	289,319	4,166	285,153	
	Sinking funds	June 1,1909	30,520		14,669	45,189		36,600	8,589
95	Spokane, Wash.		4,546,379	36,630	325,484	4,908,493	173,854	4,698,009	36,630
	City corporation		3,457,824	36,630	294,672	3,789,126	114,663	3,637,833	36,630
	General treasury	Dec. 31,1908	3,376,696	30,263	293,015	3,699,974	98,807	3,594,316	6,851
	Sinking funds	Dec. 31,1908	70,010		1,649	71,659	15,539	32,120	24,000
	Investment fund	Dec. 31,1908	10,000	367		10,367		10,000	367
	Public trust fund	Dec. 31,1908	1,118	6,000	8	7,126	317	1,397	5,412
	School district		1,088,555		30,812	1,119,367	59,191	1,060,176	
	General treasury	June 30,1909	1,088,555		30,812	1,119,367	59,191	1,060,176	
96	Lancaster, Pa.		663,728	2,156	48,734	714,618	141,169	571,293	2,156
	City corporation		448,204	1,551	15,727	465,482	121,382	341,944	2,156
	General treasury	May 31,1909	446,512	1,551	15,443	463,506	121,057	341,844	606
	Public trust fund	May 31,1909	1,692		284	1,976	325	100	1,551
	School district		215,524	605	33,007	249,136	19,787	229,349	
	General treasury	June 1,1909	215,524	605	33,007	249,136	19,787	229,349	
97	Birmingham, Ala.		1,306,259	102,657	302,971	1,711,887	322,131	1,287,099	102,657
	General treasury	June 30,1909	879,717	48,170	45,315	973,202	133,668	826,048	13,486
	Sewer bond fund	June 30,1909	15,895	10,531	73,574	100,000		100,000	
	Public improvement bond fund.	June 30,1909	183,852	6,180	171,329	361,361	175,617	181,034	4,710
	Avondale sanitary fund	June 30,1909	385	5	5,821	6,211	1,183	4,818	210
	Convict labor account	June 30,1909		36,261		36,261			36,261
	School fund	June 30,1909	178,112	810	648	179,570	9,162	127,408	43,000
	School sites and real estate fund.	June 30,1909	36,598			36,598		36,598	
	Public library fund	June 30,1909	1,030		307	1,337	279	248	810
	City treasurer's incidental cash fund.	June 30,1909		700	400	1,100			1,100
	Sinking funds	June 30,1909			4,865	4,865	1,728	57	3,080
	Private trust funds	June 30,1909	10,670		712	11,382	494	10,888	
98	Bayonne, N. J.		2,315,186	315,573	538,530	3,169,289	357,062	2,569,581	242,626
	General treasury	Apr. 30,1909	1,555,975	315,558	98,559	1,970,092	112,249	1,856,491	1,352
	Custodian of school moneys fund.	June 30,1909	529,943		256,773	786,716	155,553	569,838	61,325
	Public library fund	Dec. 31,1908	9,258	15	179	9,452	77	435	8,940
	Sinking funds	Apr. 30,1909	220,010		183,019	403,029	89,203	142,817	171,009
99	South Bend, Ind.		1,127,407	7,703	152,842	1,287,952	221,673	1,058,576	7,703
	City corporation		769,494	6,920	76,450	852,864	86,663	758,498	7,703
	General treasury	Dec. 31,1908	651,485	6,920	29,209	687,614	33,188	653,643	783
	Sinking funds	Dec. 31,1908	9,500		8,405	17,905	10,757	228	6,920
	Public trust funds	Dec. 31,1908	11,529		6,507	18,036	9,763	8,273	
	Private trust funds	Dec. 31,1908	96,980		32,329	129,309	32,955	96,354	
	School district		357,913	783	76,392	435,088	135,010	300,078	
	General treasury	July 31,1908	344,177	783	72,184	417,144	133,566	283,578	
	Library fund	July 31,1908	13,736		4,208	17,944	1,444	16,500	
100	Butte, Mont.		1,338,989	31,793	202,734	1,573,516	198,200	1,343,523	31,793
	City corporation		1,064,835	31,793	71,151	1,157,779	82,377	1,043,609	31,793
	General treasury	Apr. 30,1909	1,034,924	27,633	53,389	1,115,946	68,458	1,043,328	4,160
	Sinking funds	Apr. 30,1909	18,022		17,762	35,784	13,919	22	21,843
	Public trust fund	Apr. 30,1909	1,889	4,160		6,049		259	5,790
	School district		284,154		131,583	415,737	115,823	299,914	
	General treasury	Aug. 31,1908	284,154		131,583	415,737	115,823	299,914	
101	McKeesport, Pa.		882,773	258,463	400,323	1,541,559	464,819	818,277	258,463
	City corporation		635,923	238,541	215,655	1,090,119	307,497	543,278	239,344
	General treasury	Apr. 5,1909	516,663	31,941	115,395	663,999	224,653	438,543	803
	Improvement fund	Apr. 5,1909	91,799		28,517	120,316	22,348	97,968	

[1] The same as the aggregate of cash on hand at beginning of year and all receipts during year.

TABLE 2.—SUMMARY OF PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 21.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	PAYMENTS.		Cash on hand at close of year.	Aggregate of all payments and cash on hand at close of year.[1]	Cash on hand at beginning of year.	RECEIPTS.	
			To the public.	To divisions, funds, enterprises, offices, and accounts.				From the public.	From divisions, funds, enterprises, offices, and accounts.
	McKeesport, Pa.—Continued.								
	City corporation—Cont'd.								
	Library fund	Apr. 30, 1909	$4,227		$148	$4,375	$155	$220	$4,000
	Sinking funds	Apr. 5, 1909	9,000	$206,600	65,105	280,705	44,772	1,392	234,541
	Private trust funds	Apr. 5, 1909	14,234		6,490	20,724	15,569	5,155	
	School district		246,850	19,922	184,668	451,440	157,322	274,999	19,119
	General treasury	June 8, 1909	243,850	19,922	7,840	271,612	1,855	269,757	
	Sinking funds	June 8, 1909	3,000		176,828	179,828	155,467	5,242	19,119
102	Pawtucket, R. I.		2,542,327	742,465	681,949	3,966,741	296,751	2,927,525	742,465
	General treasury	Dec. 31, 1908	2,536,889	361,497	390,326	3,288,712	21,145	2,872,181	395,386
	City wood yard fund	Dec. 31, 1908	640	210		850		850	
	Sinking funds	Dec. 31, 1908	1,998	370,735	252,826	625,559	243,176	45,327	337,056
	Investment fund	Dec. 31, 1908		10,023		10,023			10,023
	Public trust funds:								
	Municipal	Dec. 31, 1908	2,800		3,127	5,927	1,408	4,519	
	Nonmunicipal	Dec. 31, 1908			35,670	35,670	31,022	4,648	
103	Sioux City, Iowa		1,195,352	2,813	77,635	1,275,800	121,667	1,151,320	2,813
	City corporation		579,980		64,215	644,195	83,326	558,056	2,813
	General treasury	Mar. 31, 1909	349,613		21,584	371,197	20,679	350,518	
	Special assessment fund	Mar. 31, 1909	88,395			88,395		86,581	1,814
	Park commissioners' fund.	Mar. 31, 1909	15,176		532	15,708	5,734	9,974	
	Waterworks fund	Mar. 31, 1909	126,796		40,089	166,885	54,903	110,983	999
	Sinking funds	Mar. 31, 1909			1,514	1,514	1,514		
	Private trust funds	Mar. 31, 1909			496	496	496		
	School district		615,372	2,813	13,420	631,605	38,341	593,264	
	General treasury	June 30, 1909	615,372	2,813	13,420	631,605	38,341	593,264	
104	Johnstown, Pa.		575,562	41,495	117,598	734,655	138,984	554,176	41,495
	City corporation		275,032	19,590	77,922	372,544	69,440	284,049	19,055
	General treasury	Apr. 5, 1909	259,032	19,590	52,518	331,140	48,809	282,331	
	Sinking funds	Apr. 5, 1909	16,000		25,404	41,404	20,631	1,718	19,055
	School district		300,530	21,905	39,676	362,111	69,544	270,127	22,440
	General treasury	June 7, 1909	287,530	18,670	21,876	328,076	57,414	270,127	535
	Sinking funds	June 7, 1909	13,000		17,800	30,800	12,130		18,670
	Investment fund	June 7, 1909		3,235		3,235			3,235
105	Dubuque, Iowa		687,552		107,870	795,422	106,383	689,039	
	City corporation		554,052		107,003	661,055	104,163	556,892	
	General treasury	Feb. 28, 1909	450,148		68,773	518,921	75,204	443,717	
	Library incidental fund	Dec. 31, 1908	395			395	15	380	
	Waterworks fund	May 31, 1909	62,820		4,782	67,602	2,253	65,349	
	Sinking funds	Feb. 28, 1909	38,945		32,933	71,878	26,034	45,844	
	Private trust funds	Feb. 28, 1909	1,744		515	2,259	657	1,602	
	School district		133,500		867	134,367	2,220	132,147	
	General treasury	June 30, 1909	133,500		867	134,367	2,220	132,147	
106	Binghamton, N. Y.		960,942	224,971	171,009	1,356,922	325,448	806,503	224,971
	General treasury	Dec. 31, 1908	778,318	90,439	60,407	929,164	224,505	627,589	77,070
	County supervisors' fund	Nov. 7, 1908	68,557		5,221	73,778	5,299	30,076	38,403
	City hospital fund	Dec. 31, 1908	19,296		443	19,739	1,142	7,597	11,000
	Mountain sanitarium fund	Dec. 31, 1908	2,173			2,173		173	2,000
	Library fund	Dec. 31, 1908	9,555		104	9,659	2,088	571	7,000
	Waterworks fund	Dec. 31, 1908	71,612	64,348	90,072	226,032	84,577	131,379	10,076
	Sinking funds	Dec. 31, 1908		12,722	9,453	22,175		235	21,940
	Investment fund	Dec. 31, 1908		57,462		57,462			57,462
	Public trust fund	Sept. 30, 1908	11,431		5,309	16,740	7,837	8,883	20
107	Mobile, Ala.		2,760,577	461,439	309,510	3,531,526	192,382	2,835,536	503,608
	General treasury	Dec. 31, 1908	412,353	64,274	69,233	545,860	15,331	530,349	180
	Special tax fund	July 13, 1908		5,899		5,899	3,748	2,151	
	Firemen's fund	Dec. 31, 1908	83		65	148	117	31	
	Street improvement fund	Dec. 31, 1908	131,467		110,682	242,149	31,228	146,827	64,094
	Wharfage fund	July 13, 1908	663	2,803		3,466		3,466	
	Paving bond fund	Dec. 31, 1908	60,300		15,934	76,234	17,459	58,775	
	Bondholders' trustee fund	July 13, 1908	10,948	163,533		174,481	11,114	1,418	161,949
	Convict labor account	Dec. 31, 1908		3,744		3,744			3,744
	Sinking funds	July 13, Dec. 31, 1908; Jan. 29, 1909.	2,144,763	221,186	113,596	2,479,545	113,385	2,092,519	273,641
108	Augusta, Ga.		750,092	40,452	60,225	850,769	22,603	787,714	40,452
	General treasury	Dec. 31, 1908	711,931	25,157	60,053	797,141	21,607	772,044	3,490
	Convict labor account	Dec. 31, 1908		15,295		15,295			15,295
	City hospital fund	Dec. 31, 1908	28,767		66	28,833	933	13,900	14,000
	Lamar Hospital fund	Dec. 31, 1908	9,394		106	9,500	63	1,770	7,667

[1] The same as the aggregate of cash on hand at beginning of year and all receipts during year.

TABLE 2.—SUMMARY OF PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 21.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	PAYMENTS.		Cash on hand at close of year.	Aggregate of all payments and cash on hand at close of year.[1]	Cash on hand at beginning of year.	RECEIPTS.	
			To the public.	To divisions, funds, enterprises, offices, and accounts.				From the public.	From divisions, funds, enterprises, offices, and accounts.
109	East St. Louis, Ill.		$1,852,156		$298,514	$2,150,670	$250,745	$1,899,925	
	City corporation		1,543,254		172,950	1,716,204	139,469	1,576,735	
	General treasury	Dec. 31,1908	1,516,391		163,799	1,680,190	134,483	1,545,707	
	Library contingent fund	Dec. 31,1908	63		39	102		102	
	Interest fund	Dec. 31,1908	26,800		9,112	35,912	4,986	30,926	
	School district		308,902		125,564	434,466	111,276	323,190	
	General treasury	June 30,1909	308,902		4,438	313,340	16,586	296,754	
	Sinking funds	June 30,1909			121,126	121,126	94,690	26,436	
110	Passaic, N. J.		945,272	$746,102	86,451	1,777,825	56,453	975,270	$746,102
	General treasury	June 30,1909	687,712	277,807	66,627	1,032,146	52,072	511,954	468,120
	Collector of taxes fund	June 30,1909		450,300	666	450,966	182	450,784	
	Criminal court fund	June 30,1909	5	3,595		3,600	286	3,314	
	District court fund	June 30,1909	731	1,679	176	2,586	125	2,461	
	Board of health fund	June 30,1909		1,022	576	1,598		1,423	175
	School fund	June 30,1909	247,664		17,490	265,154	2,793	4,631	257,730
	Library fund	June 30,1909	9,160		882	10,042	276	516	9,250
	Tree commission fund	June 30,1909		848		848	663	185	
	Sinking funds	June 30,1909		10,851	34	10,885	56	2	10,827
111	Topeka, Kans.		988,381	49,737	374,013	1,412,131	305,100	1,061,059	45,972
	City corporation		649,891	48,737	339,283	1,037,911	266,711	725,228	45,972
	General treasury	Mar. 31,1909	639,622	41,607	288,809	970,038	232,731	718,220	19,087
	Library fund	Dec. 31,1908	5,758	114	1,715	7,587	1,262	325	6,000
	Waterworks, special account.	Mar. 31,1909	3,050		937	3,987	1,213	2,774	
	Sinking funds	Mar. 31,1909		7,016	20,811	27,827	7,016		20,811
	Public trust funds	Dec. 31,1908	1,461		26,011	27,472	23,489	3,909	74
	Private trust funds	Mar. 30,1909			1,000	1,000	1,000		
	School district		338,490	1,000	34,730	374,220	38,389	335,831	
	General treasury	June 30,1909	338,490	1,000	34,730	374,220	38,389	335,831	
112	Allentown, Pa.		760,394	44,859	121,197	926,450	176,466	705,125	44,859
	City corporation		484,187	34,859	80,626	599,672	151,631	414,960	33,081
	General treasury	Apr. 5,1909	403,027	34,514	22,442	459,983	80,571	379,067	345
	Sinking funds	Apr. 5,1909	81,160	345	58,184	139,689	71,060	35,893	32,736
	School district		276,207	10,000	40,571	326,778	24,835	290,165	11,778
	General treasury	June 30,1909	230,610		17,557	248,167	5,287	242,880	
	Sinking funds	June 30,1909	45,597	10,000	23,014	78,611	19,548	47,285	11,778
113	Atlantic City, N. J.		2,330,539	431,748	837,037	3,599,324	842,104	2,325,472	431,748
	General treasury	Dec. 31,1908	1,913,980	314,523	670,955	2,899,458	667,893	2,114,340	117,225
	Board of health fund	Dec. 31,1908	16,709		487	17,196	7,696		9,500
	School fund	Dec. 31,1908	285,465		19,955	305,420	60,699	166,222	78,499
	Library fund	Dec. 31,1908	12,408		2,239	14,647	1,624	1,023	12,000
	Sinking funds	Dec. 31,1908	101,977	117,225	143,401	362,603	104,192	43,887	214,524
114	Springfield, Ohio		1,041,815	172,911	407,146	1,621,872	320,347	1,128,573	172,952
	City corporation		834,917	172,911	385,458	1,393,286	234,257	986,077	172,952
	General treasury	Dec. 31,1908	627,143	143,835	325,180	1,096,158	203,642	863,440	29,076
	Library fund	Apr. 30,1909	7,456		2,836	10,292	2,913	239	7,140
	Sinking funds	Dec. 31,1908	134,494	17,344	929	152,767	3,007	17,526	132,234
	Public trust funds	Dec. 31,1908	65,824	11,732	55,313	132,869	23,495	104,872	4,502
	Private trust funds	Dec. 31,1908			1,200	1,200	1,200		
	School district		206,898		21,688	228,586	86,090	142,496	
	General treasury	Aug. 31,1908	206,898		21,688	228,586	86,090	142,496	
115	Montgomery, Ala.		914,060	8,549	4,766	927,375	29,524	889,302	8,549
	General treasury	Sept. 30,1908	909,811	3,749	1,970	915,530	26,879	888,651	
	Convict labor account	Sept. 30,1908		4,800		4,800			4,800
	Library fund	Sept. 30,1908	4,249		2,796	7,045	2,645	651	3,749
116	Davenport, Iowa		1,236,136	3,856	389,132	1,629,124	263,142	1,362,126	3,856
	City corporation		955,292	2,565	350,693	1,308,550	192,768	1,111,926	3,856
	General treasury	Mar. 31,1909	698,083	2,253	219,712	920,048	79,275	840,773	
	Local improvement fund.	Mar. 31,1909	200,543			200,543		199,252	1,291
	Library fund	Mar. 31,1909	12,869		4,916	17,785	5,483	11,990	312
	Library site fund	Mar. 31,1909		312		312	312		
	Park fund	Mar. 31,1909	28,766		8,521	37,287	3,372	33,915	
	Sinking funds	Mar. 31,1909	15,031		117,544	132,575	104,326	25,996	2,253

[1] The same as the aggregate of cash on hand at beginning of year and all receipts during year.

TABLE 2.—SUMMARY OF PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 21.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	PAYMENTS.		Cash on hand at close of year.	Aggregate of all payments and cash on hand at close of year.[1]	Cash on hand at beginning of year.	RECEIPTS.	
			To the public.	To divisions, funds, enterprises, offices, and accounts.				From the public.	From divisions, funds, enterprises, offices, and accounts.
	Davenport, Iowa—Continued.								
	School district		$280,844	$1,291	$38,439	$320,574	$70,374	$250,200	
	General treasury	June 30, 1909	280,844	1,291	38,439	320,574	70,374	250,200	
117	Little Rock, Ark		1,016,241	60,483	87,000	1,163,724	70,074	1,048,958	$44,692
	City corporation		641,964	60,483	86,209	788,656	38,774	705,190	44,692
	General treasury	Dec. 31, 1908	371,111	56,008	4,448	431,567	13,783	405,044	12,740
	Sewer and street improvement fund.	Sept. and Dec., 1908; Mar. and Apr., 1909.	266,507	1,103	17,657	285,267	12,437	261,643	11,187
	Grading district No. 2	Jan. 1, 1909			234	234	234		
	Convict labor account	Dec. 31, 1908		3,300		3,300			3,300
	Cemetery funds	Dec. 31, 1908; May 1 and June 30, 1909.	4,346		8,509	12,855	4,424	8,431	
	Sinking funds	Dec. 31, 1908		72	55,361	55,433	7,896	30,072	17,465
	School district		374,277		791	375,068	31,300	343,768	
	General treasury	June 30, 1909	374,277		791	375,068	31,300	343,768	
118	Wheeling, W. Va		895,493	138,540	1,027,476	2,061,509	123,554	1,799,415	138,540
	City corporation		626,515	137,557	909,405	1,673,477	113,988	1,420,949	138,540
	General treasury	June 30, 1909	320,672	132,620	757,947	1,211,239	55,603	1,126,247	29,389
	Workhouse labor account.	June 30, 1909		3,379		3,379			3,379
	Waterworks fund	June 30, 1909	150,527		61,475	212,002	1,304	210,698	
	Gas and light fund	June 30, 1909	114,537		15,859	130,396	18,995	80,818	30,583
	Sinking funds	June 30, 1909	40,537		71,801	112,338	35,726	1,423	75,189
	Public trust funds	June 30, 1909	82	1,558	1,623	3,263	1,560	1,703	
	Private trust funds	June 30, 1909	160		700	860	800	60	
	School district		268,978	983	118,071	388,032	9,566	378,466	
	General treasury	July 31, 1908	258,418	983	117,518	376,919	4,298	372,621	
	Library fund	July 31, 1908	10,560		553	11,113	5,268	5,845	
119	Springfield, Ill		1,417,222	45,313	54,463	1,516,998	73,987	1,397,660	45,351
	City corporation		1,038,118	36,863	26,796	1,101,777	37,212	1,023,953	40,612
	General treasury	Feb. 27, 1909	977,704	36,863	24,293	1,038,860	26,806	975,442	36,612
	Registered bond fund	Feb. 28, 1909	48,572		2,197	50,769	8,931	41,838	
	Investment fund	Feb. 28, 1909	4,000			4,000			4,000
	Public trust funds:								
	Municipal	Feb. 28, 1909	613		306	919	846	73	
	Nonmunicipal	Feb. 28, 1909	7,229			7,229	629	6,600	
	School district		279,926	8,129	21,146	309,201	36,775	267,687	4,739
	General treasury	Aug. 31, 1908	279,926	3,390	21,146	304,462	32,036	267,687	4,739
	Annexed territory	Aug. 31, 1908		4,739		4,739	4,739		
	Pleasure, driveway, and park district.		99,178	321	6,521	106,020		106,020	
	General treasury	May 31, 1909	99,178	321	6,521	106,020		106,020	
120	York, Pa		469,198	5,259	92,106	566,563	131,543	429,761	5,259
	City corporation		249,873	5,259	52,078	307,210	68,642	233,309	5,259
	General treasury	Apr. 3, 1909	209,684	5,259	18,515	233,458	36,517	196,941	
	Sinking funds	Apr. 3, 1909	39,454		33,563	73,017	32,125	36,288	4,604
	Public trust funds	Apr. 3, 1909	735			735		80	655
	School district		219,325		40,028	259,353	62,901	196,452	
	General treasury	June 10, 1909	183,755		36,931	220,686	57,021	163,665	
	Sinking funds	June 10, 1909	35,570		3,097	38,667	5,880	32,787	
121	Malden, Mass		1,703,526	164,803	80,273	1,948,602	97,025	1,686,774	164,803
	General treasury	Dec. 31, 1908	1,654,560	31,206	45,865	1,731,631	71,400	1,555,105	105,126
	County dog tax fund	Dec. 31, 1908	3,130			3,130		3,130	
	Library fund	Dec. 31, 1908	16,371	27	865	17,263	1,919	516	14,828
	Pine Bank Park fund	Dec. 31, 1908	1,429	291		1,720	370		1,350
	Sinking funds	Dec. 31, 1908	15,160	124,610	24,557	164,327	15,504	105,590	43,233
	Investment fund	Dec. 31, 1908	234	100		334		68	266
	Public trust funds:								
	Municipal	Dec. 31, 1908	4,700	8,569	8,077	21,346	6,315	15,031	
	Nonmunicipal	Dec. 31, 1908	7,942		909	8,851	1,517	7,334	
122	Wichita, Kans		1,001,485	600	54,115	1,056,200	48,375	1,007,225	600
	City corporation		845,220	600	32,974	878,794	35,817	842,977	
	General treasury	Mar. 31, 1909	841,884	600	30,621	873,105	32,924	840,181	
	Public trust fund	Mar. 31, 1909	3,336		1,353	4,689	1,893	2,796	
	Private trust funds	Mar. 31, 1909			1,000	1,000	1,000		

[1] The same as the aggregate of cash on hand at beginning of year and all receipts during year.

TABLE 2.—SUMMARY OF PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 21.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	PAYMENTS.		Cash on hand at close of year.	Aggregate of all payments and cash on hand at close of year.[1]	Cash on hand at beginning of year.	RECEIPTS.	
			To the public.	To divisions, funds, enterprises, offices, and accounts.				From the public.	From divisions, funds, enterprises, offices, and accounts.
	Wichita, Kans.—Continued.								
	School district		$156,265		$21,141	$177,406	$12,558	$164,248	$600
	General treasury	June 30, 1909	156,265		21,141	177,406	12,558	164,248	600
123	Bay City, Mich		1,308,377	$121,845	262,297	1,692,519	480,677	1,089,997	121,845
	General treasury	June 30, 1909	1,176,543	91,820	205,872	1,474,235	397,479	1,022,445	54,320
	Sinking funds	June 30, 1909	131,834	30,000	56,425	218,259	83,207	67,552	67,500
	Public trust fund	June 30, 1909		25		25			25
124	South Omaha, Nebr		667,342	100	400,850	1,068,292	500,233	567,959	100
	City corporation		474,365	100	376,271	850,736	436,634	414,002	100
	General treasury	July 31, 1908	474,365		376,271	850,636	436,634	413,902	100
	Investment fund	July 31, 1908		100		100		100	
	School district		192,977		24,579	217,556	63,599	153,957	
	General treasury	June 30, 1909	192,977		24,579	217,556	63,599	153,957	
125	Quincy, Ill		625,334	24,206	132,841	782,381	110,499	646,915	24,967
	City corporation		424,901	24,180	132,658	581,739	110,300	446,498	24,941
	General treasury	Apr. 30, 1909	272,230	24,180	101,305	397,715	81,325	316,390	
	Library fund	May 31, 1909	7,533		550	8,083	266	284	7,533
	Boulevard and park fund.	Mar. 24, 1909	31,966		326	32,292	202	14,682	17,408
	Sinking funds	Apr. 30, 1909	98,702		7,394	106,096	6,102	99,994	
	Investment fund	Apr. 30, 1909	14,470		22,279	36,749	21,625	15,124	
	Public trust fund	May 31, 1909			804	804	780	24	
	School district		200,433	26	183	200,642	199	200,417	26
	General treasury	June 30, 1909	200,433		183	200,616	199	200,391	26
	Public trust fund	June 30, 1909		26		26		26	
126	Newcastle, Pa		528,315		77,123	605,438	95,989	509,449	
	City corporation		345,189		67,434	412,623	83,732	328,891	
	General treasury	Apr. 5, 1909	325,506		65,123	390,629	70,650	319,979	
	Sinking funds	Apr. 5, 1909	19,683		2,311	21,994	13,082	8,912	
	School district		183,126		9,689	192,815	12,257	180,558	
	General treasury	June 4, 1909	183,126		9,689	192,815	12,257	180,558	
127	Superior, Wis		996,832	343,751	324,200	1,664,783	304,889	1,025,033	334,861
	General treasury	Sept. 30, 1908	687,219	343,328	124,238	1,154,785	159,635	974,545	20,605
	School fund	June 30, 1909	216,318	423	123,942	340,683	62,820	45,752	232,111
	Library fund	June 30, 1909	8,229		7,520	15,749	6,456	293	9,000
	Sinking funds	Sept. 30, 1908	85,034		59,959	144,993	75,978	938	68,077
	Public trust funds	Apr. 30, 1909	32		8,541	8,573		3,505	5,068
128	Canton, Ohio		964,468	243,228	340,579	1,548,275	416,625	888,422	243,228
	City corporation		754,991	243,228	246,167	1,244,386	337,220	663,938	243,228
	General treasury	Dec. 31, 1908	530,461	232,319	195,720	958,500	285,835	662,056	10,609
	Library fund	Feb. 15, 1909	7,044		451	7,495	324	371	6,800
	Sinking funds	Dec. 31, 1908	216,707	6,565	43,620	266,892	48,938		217,954
	Public trust funds	Dec. 31, 1908; Feb. 1, Apr. 1, 1909.	779	4,344	6,376	11,499	2,123	1,511	7,865
	School district		209,477		94,412	303,889	79,405	224,484	
	General treasury	Aug. 31, 1908	187,962		80,332	268,294	68,937	199,357	
	Sinking funds	Aug. 31, 1908	21,515		14,080	35,595	10,468	25,127	
129	Jacksonville, Fla		1,045,941	69,224	102,881	1,218,046	106,733	1,042,089	69,224
	General treasury	Dec. 31, 1908	1,045,941	59,724	102,881	1,208,546	106,733	1,042,089	59,724
	Convict labor account	Dec. 31, 1908		9,500		9,500			9,500
130	Chester, Pa		513,429	109,034	29,807	652,270	49,888	493,348	109,034
	City corporation		334,277	92,391	12,394	439,062	30,607	316,961	91,494
	General treasury	Apr. 5, 1909	264,358	47,391	10,893	322,642	6,665	315,977	
	Sinking funds	Apr. 5, 1909	69,519	45,000	825	115,344	23,646	965	90,733
	Public trust fund	Apr. 5, 1909	400		676	1,076	296	19	761
	School district		179,152	16,643	17,413	213,208	19,281	176,387	17,540
	General treasury	June 7, 1909	158,277	16,643	1,890	176,810	1,135	175,675	
	Sinking funds	June 7, 1909	20,875		15,523	36,398	18,146	712	17,540

[1] The same as the aggregate of cash on hand at beginning of year and all receipts during year.

TABLE 2.—SUMMARY OF PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 21.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	PAYMENTS.				RECEIPTS.	
			To the public.	To divisions, funds, enterprises, offices, and accounts.	Cash on hand at close of year.	Aggregate of all payments and cash on hand at close of year.[1]	Cash on hand at beginning of year.	From the public.	From divisions, funds, enterprises, offices, and accounts.
131	Chelsea, Mass.		$1,540,405	$320,473	$156,589	$2,017,467	$70,430	$1,626,564	$320,473
	General treasury	Dec. 31, 1908	1,536,557	162,633	156,589	1,855,779	67,528	1,624,898	163,353
	Dog license fund	Dec. 31, 1908	117	1,320		1,437		1,437	
	Sinking funds	Dec. 31, 1908		141,520		141,520			141,520
	Public trust funds	Dec. 31, 1908	3,731	15,000		18,731	2,902	229	15,600
132	Joplin, Mo.		577,105	40,367	80,365	697,837	190,206	467,264	40,367
	City corporation		387,487	38,579	59,350	485,416	114,719	331,330	39,367
	General treasury	June 30, 1909	238,392	36,298	45,474	320,164	94,744	223,139	2,281
	Special assessment fund	June 30, 1909	106,452			106,452		105,664	788
	Library incidental fund	Apr. 30, 1909	160		61	221	39	182	
	Sinking funds	June 30, 1909	32,483		8,815	41,298	4,936	64	36,298
	Investment fund	June 30, 1909		2,281		2,281		2,281	
	Private trust funds	June 30, 1909	10,000		5,000	15,000	15,000		
	School district		189,618	1,788	21,015	212,421	75,487	135,934	1,000
	General treasury	June 30, 1909	172,115	1,788	17,948	191,851	70,253	121,598	
	Sinking funds	June 30, 1909	17,503		3,067	20,570	5,234	14,336	1,000
133	Newton, Mass.		4,295,302	569,695	143,484	5,008,481	101,168	4,337,618	569,695
	General treasury	Dec. 31, 1908	3,671,560	499,747	139,201	4,310,508	91,772	4,130,454	88,282
	County dog tax fund	Dec. 31, 1908	4,241	348		4,589		4,241	348
	Library incidental fund	Dec. 31, 1908	919		398	1,317	254	1,063	
	Sinking funds	Dec. 31, 1908	613,071	69,600	2,427	685,098	5,134	199,039	480,925
	Public trust funds	Dec. 31, 1908	5,511		1,458	6,969	4,008	2,821	140
134	Salem, Mass.		1,227,519	82,774	249,986	1,560,279	288,229	1,189,276	82,774
	General treasury	Nov. 30, 1908	1,109,439	36,716	241,638	1,387,793	235,911	1,151,882	
	County dog tax fund	Nov. 30, 1908	2,634			2,634		2,634	
	Library fund	Nov. 30, 1908	930	535	552	2,017	701	716	600
	Sinking funds	Nov. 30, 1908	25,000			25,000	5,428	16,886	2,686
	Investment fund	Nov. 30, 1908	80,244		711	80,955	3,889	5,218	71,848
	Public trust funds:								
	Municipal	Nov. 30, 1908	8,122	45,523	6,579	60,224	42,118	10,466	7,640
	Nonmunicipal	Nov. 30, 1908	1,150		506	1,656	182	1,474	
135	Haverhill, Mass.		1,722,419	176,729	243,759	2,142,907	144,565	1,821,613	176,729
	General treasury	Dec. 31, 1908	1,583,215	73,227	204,300	1,860,742	102,369	1,672,360	86,013
	County dog tax fund	Nov. 1, 1908	4,310	342		4,652		4,652	
	Library fund	Dec. 31, 1908	6,834		581	7,415	621	2,366	4,428
	Waterworks fund	Nov. 30, 1908	55,732	56,934	34,772	147,438	41,333	105,488	617
	Sinking funds	Dec. 31, 1908	71,027	36,515	4,106	111,648	242	29,547	81,859
	Investment funds	Dec. 31, 1908	860	2,258		3,118		388	2,730
	Public trust funds:								
	Municipal	Dec. 31, 1908	313	7,453		7,766		6,684	1,082
	Nonmunicipal	Dec. 31, 1908	128			128		128	
136	Rockford, Ill.		1,048,016	14,974	38,951	1,101,941	43,710	1,042,239	15,992
	City corporation		558,525	14,778	19,935	593,238	21,824	556,356	15,058
	General treasury	Dec. 31, 1908	542,229	14,778	19,607	576,614	21,176	555,242	196
	Library fund	May 31, 1909	16,207		325	16,532	620	1,050	14,862
	Public trust fund	Dec. 31, 1908	89		3	92	28	64	
	School district		489,491	196	19,016	508,703	21,886	485,883	934
	General treasury	Dec. 31, 1908	489,491	196	19,016	508,703	21,886	485,883	934
137	Knoxville, Tenn.		1,148,751	88,596	97,303	1,334,650	45,537	1,198,735	90,378
	General treasury	Jan. 23, 1909	1,044,337	87,516	84,302	1,216,155	30,061	1,186,094	
	Hospital fund	Nov. 30, 1908	18,096		3,916	22,012	6,036	8,416	7,560
	School fund	June 30, 1909	82,818		4	82,822	4		82,818
	Sinking funds	Jan. 23, 1909	3,500		9,081	12,581	9,436	3,145	
	Public trust fund	Nov. 30, 1908		1,080		1,080		1,080	
138	Galveston, Tex.		1,018,160	333,504	354,264	1,705,928	387,756	1,009,902	308,270
	City corporation		933,011	332,632	319,360	1,585,003	357,745	919,860	307,398
	General treasury	Feb. 28, 1909	766,986	277,522	244,273	1,288,781	322,285	888,750	77,746
	Fiscal agents' fund	Feb. 28, 1909	131,025		9,244	140,269	6,269		134,000
	Sinking funds	Feb. 28, 1909	35,000	24,000	65,843	124,843	29,191		95,652
	Investment fund	Feb. 28, 1909		31,110		31,110		31,110	
	School district		85,149	872	34,904	120,925	30,011	90,042	872
	General treasury	Aug. 31, 1908	85,149		34,904	120,053	30,011	89,170	872
	Public trust funds	Aug. 31, 1908		872		872		872	

[1] The same as the aggregate of cash on hand at beginning of year and all receipts during year.

TABLE 2.—SUMMARY OF PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 21.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	PAYMENTS.		Cash on hand at close of year.	Aggregate of all payments and cash on hand at close of year.[1]	Cash on hand at beginning of year.	RECEIPTS.	
			To the public.	To divisions, funds, enterprises, offices, and accounts.				From the public.	From divisions, funds, enterprises, offices, and accounts.
139	Elmira, N. Y.		$630,070	$49,460	$114,113	$793,643	$84,238	$659,945	$49,460
	General treasury	Dec. 31, 1908	533,757	44,860	100,142	678,759	73,890	603,869	1,000
	County supervisors' fund	Dec. 31, 1908	8,733			8,733		3,758	4,975
	City board of audits' fund	Dec. 31, 1908	65,617		405	66,022	1,955	36,700	27,367
	Cemetery fund	Dec. 31, 1908	7,398		3,486	10,884	544	10,340	
	Convict labor account	Dec. 31, 1908		3,600		3,600			3,600
	Public trust funds:								
	Municipal	Dec. 31, 1908	12,217	1,000	4,602	17,819	1,898	3,403	12,518
	Nonmunicipal	Dec. 31, 1908	2,348			2,348	473	1,875	
	Private trust funds	Dec. 31, 1908			5,478	5,478	5,478		
140	New Britain, Conn.		1,262,479	24,696	75,875	1,363,050	75,837	1,262,517	24,696
	General treasury	Mar. 31, 1909	1,173,159	14,392	75,788	1,263,339	75,799	1,176,084	11,456
	City building commission	Mar. 31, 1909	7,142	6,250	87	13,479	30	13,449	
	Police court fund	Mar. 31, 1909	2,453	4,054		6,507	8	6,499	
	Sinking funds	Mar. 31, 1909	76,396			76,396		64,356	12,040
	Public trust funds:								
	Municipal	Mar. 31, 1909	1,462			1,462		262	1,200
	Nonmunicipal	Mar. 31, 1909	1,867			1,867		1,867	
141	Oklahoma City, Okla.		1,834,428	4,445	242,998	2,081,871	161,352	1,916,074	4,445
	City corporation		1,298,819	4,445	78,369	1,381,633	135,823	1,241,610	4,200
	General treasury	June 30, 1909	578,624		77,972	656,596	135,729	520,867	
	Special assessment fund	June 30, 1909	669,265			669,265		669,265	
	Convict labor account	June 30, 1909		4,200		4,200			4,200
	Reservation school fund	June 30, 1909		245	397	642	94	548	
	Private trust funds	June 30, 1909	50,930			50,930		50,930	
	School district		535,609		164,629	700,238	25,529	674,464	245
	General treasury	June 30, 1909	535,609		164,629	700,238	25,529	674,464	245
142	Kalamazoo, Mich.		1,036,581	210,695	125,906	1,373,182	93,803	1,064,360	215,019
	City corporation		677,904	210,695	99,548	988,147	57,719	866,919	63,509
	General treasury	Mar. 31, 1909	605,128	199,684	31,726	836,538	11,914	804,928	19,696
	Sinking funds	Mar. 31, 1909	60,638	11,011	67,157	138,806	45,517	49,476	43,813
	Public trust fund (nonmunicipal)	Mar. 31, 1909	8		665	673	288	385	
	Private trust funds	Mar. 31, 1909	12,130			12,130		12,130	
	School district		358,677		26,358	385,035	36,084	197,441	151,510
	General treasury	May 31, 1909	358,677		26,358	385,035	36,084	197,441	151,510
143	Woonsocket, R. I.		1,767,382	273,848	101,893	2,143,123	88,617	1,780,658	273,848
	General treasury	Dec. 31, 1908	1,706,018	155,089	83,901	1,944,988	25,687	1,776,826	142,475
	Library incidental fund	Dec. 31, 1908	488		72	560	273	287	
	Sinking funds	Dec. 31, 1908	60,876	118,779	17,588	197,243	62,369	3,501	131,373
	Public trust fund	Dec. 31, 1908			332	332	288	44	
144	Chattanooga, Tenn.		1,064,215	153,483	397,533	1,615,231	849,583	611,624	154,024
	General treasury	Sept. 30, 1908	563,473	70,125	2,722	636,320	506	555,975	79,839
	Public improvement bonds fund	Sept. 30, 1908	438,729	79,839	387,891	906,459	841,105	22,854	42,500
	Ninth ward fund	Sept. 30, 1908			814	814	795	19	
	Convict labor fund	Sept. 30, 1908		2,609		2,609			2,609
	Baroness Erlanger Hospital fund	June 30, 1909	39,683		1,546	41,229	198	28,913	12,118
	Library fund	Sept. 30, 1908	8,428		372	8,800	871	971	6,958
	Sinking funds	Sept. 30, 1908	13,812		3,176	16,988	5,126	1,862	10,000
	Public trust funds	Sept. 30, Nov. 1, 1908	12	910	300	1,222	300	922	
	Private trust funds	Sept. 30, 1908	78		712	790	682	108	
145	Racine, Wis.		801,535	27,979	105,283	934,797	82,923	823,395	28,479
	General treasury	Dec. 31, 1908	769,342	25,765	95,590	890,697	73,908	814,575	2,214
	Library fund	May 31, 1909	8,184		9,005	17,189	8,615	574	8,000
	Park fund	Dec. 31, 1908	18,134	2,214		20,348		2,800	17,548
	Public trust funds	Dec. 31, 1908	5,875		688	6,563	409	5,446	717
146	Fitchburg, Mass.		1,313,288	224,933	46,796	1,585,017	84,985	1,275,099	224,933
	General treasury	Nov. 30, 1908	1,283,212	112,747	39,167	1,435,126	61,642	1,256,133	115,351
	County dog tax fund	Nov. 30, 1908	2,299	193		2,492		2,492	
	Burbank Hospital fund	Nov. 30, 1908	23,923	16	1,543	25,482	1,560	8,922	15,000
	Library incidental fund	Nov. 30, 1908	1	337	5	343	16	327	
	Sinking funds	Nov. 30, 1908		110,622	487	111,109	17,019	683	93,407
	Public trust funds:								
	Municipal	Nov. 30, 1908	443	1,018	5,594	7,055	4,748	1,132	1,175
	Nonmunicipal	Nov. 30, 1908	3,410			3,410		3,410	

[1] The same as the aggregate of cash on hand at beginning of year and all receipts during year.

TABLE 2.—SUMMARY OF PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 21.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	PAYMENTS.		Cash on hand at close of year.	Aggregate of all payments and cash on hand at close of year.[1]	Cash on hand at beginning of year.	RECEIPTS.	
			To the public.	To divisions, funds, enterprises, offices, and accounts.				From the public.	From divisions, funds, enterprises, offices, and accounts.
147	Auburn, N. Y.		$1,014,084	$476,207	$121,532	$1,611,823	$52,519	$1,296,414	$262,890
	General treasury	June 30, 1909	662,070	460,778	18,459	1,161,307	30,462	1,109,713	21,132
	Contingent audit fund	Nov. 1, 1908	14,401			14,401		7,141	7,260
	School fund	July 31, 1908	130,183	3,974	81,566	215,723	802	4,925	209,996
	Waterworks fund	Dec. 31, 1908	96,331	5,000	1,679	103,010	1,974	83,217	17,819
	Cemetery fund	May 31, 1909	1,374		4,968	6,342	4,737	1,605	
	Sinking funds	Dec. 31, 1908		6,455		6,455	743	29	5,683
	Public trust funds:								
	Municipal	June 30, 1909	4,217		8,609	12,826	8,490	3,336	1,000
	Nonmunicipal	June 30, 1909	8		4,438	4,446	4,311	135	
	Private trust funds	June 30, 1909	85,500		1,813	87,313	1,000	86,313	
148	Joliet, Ill.		765,523	15,789	87,020	868,332	57,409	795,063	15,860
	City corporation		579,882	15,260	85,246	680,388	56,732	607,796	15,860
	General treasury	Dec. 31, 1908	554,254		80,090	634,344	55,063	579,281	
	Library fund	May 31, 1909	10,368	15,260	5,156	30,784	1,669	28,515	600
	Investment fund	May 31, 1909	15,260			15,260			15,260
	School district		185,641	529	1,774	187,944	677	187,267	
	General treasury	June 30, 1909	185,641	529	1,774	187,944	677	187,267	
149	Macon, Ga.		357,640	63,908	40,145	461,693	17,556	380,229	63,908
	General treasury	Dec. 17, 1908	288,724	57,908	19,084	365,716		365,716	
	Convict labor account	Dec. 17, 1908		6,000		6,000			6,000
	Sinking funds	Nov. 1, 1908	68,916		21,061	89,977	17,556	14,513	57,908
150	West Hoboken, N. J.		849,959	20,895	110,788	981,642	94,390	886,357	20,895
	General treasury	Dec. 31, 1908	847,807	9,895	87,565	945,267	69,794	864,473	11,000
	Tax collectors' incidental fund.	Dec. 31, 1908			91	91	67		24
	Police pension fund	Dec. 31, 1908	550		3,315	3,865	1,788	397	1,680
	Board of health fund	Dec. 31, 1908	1,503		2	1,505	5		1,500
	Library incidental fund	Dec. 31, 1908	99		451	550	375	175	
	Sinking funds	Dec. 31, 1908		11,000	19,364	30,364	22,361	1,312	6,691
151	Everett, Mass.		973,810	449,036	42,070	1,464,916	81,184	934,696	449,036
	General treasury	Dec. 31, 1908	962,563	214,036	37,816	1,214,415	52,052	924,943	237,420
	County dog tax fund	Dec. 31, 1908	2,816			2,816		2,816	
	Sinking funds	Dec. 31, 1908		235,000	2,112	237,112	25,071	425	211,616
	Public trust funds (nonmunicipal).	Dec. 31, 1908	8,431		2,142	10,573	4,061	6,512	
152	Oshkosh, Wis.		688,783	7,406	24,007	720,196	42,116	670,674	7,406
	General treasury	Sept. 30, 1908	687,369	4,086	16,786	708,241	40,356	664,565	3,320
	Library incidental funds	June 30, 1909	397		229	626	138	488	
	Public trust funds	Sept 30, 1908	1,017	3,320	6,992	11,329	1,622	5,621	4,086
153	Sacramento, Cal.		1,459,842	95,389	761,448	2,316,679	772,375	1,445,102	99,202
	City corporation		1,131,975	94,437	695,104	1,921,516	672,282	1,233,146	16,088
	General treasury	Jan. 5, 1909	997,197	94,437	693,966	1,785,600	671,745	1,109,601	4,254
	Special assessment fund	Jan. 3, 1909	134,275			134,275		122,441	11,834
	Library incidental fund	June 30, 1909	503		25	528	24	504	
	Public trust fund	Jan. 3, 1909			1,113	1,113	513	600	
	School district		327,867	952	66,344	395,163	100,093	211,956	83,114
	General treasury	June 30, 1909	327,867	952	66,344	395,163	100,093	211,956	83,114
154	Pueblo, Colo.		1,530,796	80,551	91,256	1,702,603	116,884	1,504,468	81,251
	City corporation		1,216,107	80,117	78,521	1,374,745	83,062	1,210,432	81,251
	General treasury	Dec. 31, 1908	1,030,263	59,284	19,863	1,109,410	24,157	1,066,757	18,496
	Library fund	Dec. 31, 1908	7,674	50	393	8,117	718	399	7,000
	North Side waterworks fund.	Mar. 31, 1909	88,389	19,000	30,020	137,409	33,831	80,997	22,581
	South Side waterworks cashier's fund.	Dec. 31, 1908			500	500	500		
	Mountain View Cemetery fund.	Apr. 15, 1909	3,463	300	873	4,636	774	1,950	1,912
	Sinking funds	Dec. 31, 1908	67,250	921	26,872	95,043	23,082	60,261	11,700
	Investment funds	Dec. 31, 1908; Mar. 31, 1909	19,068	562		19,630		68	19,562
	School district		314,689	434	12,735	327,858	33,822	294,036	
	General treasury	June 30, 1909	297,177	434	10,989	308,600	32,126	276,474	
	Sinking funds	June 30, 1909	17,512		1,746	19,258	1,696	17,562	

[1] The same as the aggregate of cash on hand at beginning of year and all receipts during year.

TABLE 2.—SUMMARY OF PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 21.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	PAYMENTS.		Cash on hand at close of year.	Aggregate of all payments and cash on hand at close of year.[1]	Cash on hand at beginning of year.	RECEIPTS.	
			To the public.	To divisions, funds, enterprises, offices, and accounts.				From the public.	From divisions, funds, enterprises, offices, and accounts.
155	Newport, Ky		$534,022	$79,203	$79,646	$692,871	$98,597	$487,492	$106,782
	General treasury	Dec. 31, 1908	258,636	74,197	31,018	363,851	50,141	306,760	6,950
	Special assessment fund	Dec. 31, 1908	19,777			19,777		19,777	
	Newport and Covington bridge fund.	May 31, 1909	2,748	1,006	659	4,413	18	4,395	
	School fund	Jan. 4, 1909	124,980		16,840	141,820	972	99,249	41,599
	Library fund	Dec. 31, 1908	3,802		212	4,014	1,961	76	1,977
	Waterworks fund	Dec. 31, 1908	51,104	4,000	2,137	57,241		57,235	6
	Sinking funds	Dec. 31, 1908; Jan. 4, 1909	72,975		28,780	101,755	45,505		56,250
156	Taunton, Mass		1,234,666	228,699	66,936	1,530,301	45,938	1,255,664	228,699
	General treasury	Nov. 30, 1908	1,130,000	110,180	59,342	1,299,522	17,129	1,169,103	113,290
	County dog tax fund	Nov. 30, 1908	2,147	183		2,330		2,330	
	Light department fund	Nov. 30, 1908		56,319	3	56,322		56,322	
	Library incidental fund	Nov. 30, 1908	345		70	415	54	361	
	Cash in transit				4,600	4,600			4,600
	Sinking funds	Nov. 30, 1908	98,211	62,017	2,921	163,149	28,755	23,585	110,809
	Public trust funds:								
	Municipal	Nov. 30, 1908	129			129		129	
	Nonmunicipal	Nov. 30, 1908	3,834			3,834		3,834	
157	La Crosse, Wis		574,366	50,216	174,935	799,517	185,061	564,240	50,216
	General treasury	Dec. 31, 1908	523,152	49,216	173,106	745,474	185,061	559,413	1,000
	Sinking funds	Dec. 31, 1908	50,546			50,546		3,971	46,575
	Investment fund	Dec. 31, 1908		1,000		1,000			1,000
	Public trust funds	Dec. 31, 1908	668		1,829	2,497		856	1,641
158	Fort Worth, Tex		1,264,725	269,544	163,274	1,697,543	95,056	1,365,794	236,693
	General treasury	Feb. 28, 1909	1,008,453	262,449	41,473	1,312,375	32,437	1,178,357	101,581
	School fund	Aug. 31, 1908	153,222	2,752	19,328	175,302		51,237	124,065
	Library fund	Feb. 28, 1909	6,289	8	1,013	7,310	97	1,035	6,178
	Sinking funds	Feb. 28, 1909	91,892		101,460	193,352	62,522	130,830	
	Investment fund	Feb. 28, 1909	4,869	4,335		9,204		4,335	4,869
	San Juan, P. R		650,030	31,045	383,312	1,064,387	396,458	636,884	31,045
	General treasury	June 30, 1909	417,649	30,000	130,743	578,392	181,492	395,855	1,045
	Insular police fund	June 30, 1909	47,471			47,471		47,471	
	School fund	June 30, 1909	179,337		6,992	186,329	14,766	171,563	
	Sinking funds	June 30, 1909			234,141	234,141	197,200	6,941	30,000
	Investment fund	June 30, 1909		1,045		1,045		1,045	
	Private trust funds	June 30, 1909	5,573		11,436	17,009	3,000	14,009	

[1] The same as the aggregate of cash on hand at beginning of year and all receipts during year.

TABLE 3.—TOTAL PAYMENTS AND RECEIPTS, CLASSIFIED AS MUNICIPAL AND AGENCY, AND

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	PAYMENTS.											
			Municipal.										
			Expenses.										
		Total.	General and special service.[1] (Tables 4, 5.)	Of invested funds. (Table 6.)	Of public service enterprises. (Table 6.)	Interest. (Table 7.)	Outlays. (Table 8.)	On account of debt. (Table 9.)	Refunds. (Table 16.)	Investments purchased by public trust, investment, and sinking funds. (Tables 19, 20, 21.)	General transfers.	Agency. (Tables 16, 17, 18.)
	Grand total	$1,284,117,012	$404,504,479	$475,751	$31,006,079	$82,272,249	$275,020,777	$288,497,661	$2,145,886	$52,368,390	$100,491,557	$47,334,183
	Group I	871,161,112	275,440,307	399,059	19,141,225	58,661,730	181,042,015	201,617,203	1,585,685	38,442,625	64,729,856	30,101,407
	Group II	202,266,322	61,617,832	51,668	5,289,073	11,361,902	49,125,928	36,892,851	332,670	8,375,133	20,461,661	8,757,604
	Group III	121,510,966	39,035,563	10,897	3,808,873	6,779,381	26,544,224	27,917,100	115,214	2,883,702	9,288,618	5,127,394
	Group IV	89,178,612	28,410,777	14,127	2,766,908	5,469,236	18,308,610	22,070,507	112,317	2,666,930	6,011,422	3,347,778
	GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.											
1	New York, N. Y.	$417,141,402	$107,256,106	$2,983	$6,847,678	$33,617,695	$83,417,149	$137,394,428	$689,992	$24,720,500	$10,614,989	$12,799,459
2	Chicago, Ill.	91,865,922	37,270,912	17,992	2,244,057	4,075,615	18,093,986	25,630,635	355,013	157,408	3,072,493	947,811
3	Philadelphia, Pa.	63,683,975	24,750,367	318,370	2,568,366	2,962,564	14,473,184	6,798,565	2,985	3,603,732	6,018,506	2,187,336
4	St. Louis, Mo.	26,470,171	12,014,646	16,332	1,094,950	797,409	8,013,614	379,248	1,924	51,895	1,499,025	2,541,128
5	Boston, Mass.	46,295,582	17,144,818	5,465	1,392,282	5,315,747	5,563,215	8,418,048	94,421	1,413,638	3,992,373	2,955,575
6	Baltimore, Md.	20,128,459	7,586,501	.....	856,219	1,892,581	5,406,538	1,314,650	5,415	924,624	2,134,310	7,621
7	Pittsburg, Pa	27,765,576	10,826,787	1,155	827,427	1,804,677	7,130,804	1,118,905	4,732	1,026,259	5,012,847	11,983
8	Cleveland, Ohio.	21,207,528	7,494,451	9,412	536,470	1,395,512	5,549,340	1,906,300	109,785	547,132	3,547,312	111,814
9	Buffalo, N. Y.	23,370,260	6,751,968	5,530	620,675	883,365	3,175,560	2,247,186	176,764	940,913	8,386,706	181,593
10	San Francisco, Cal.	17,606,619	8,536,968	600	.....	209,789	4,091,755	1,484,274	9,473	.....	102,549	3,171,201
11	Detroit, Mich.	12,575,617	6,059,654	418	507,782	485,273	3,648,715	432,590	82,617	997,166	187,141	174,261
12	Cincinnati, Ohio.	20,564,349	6,369,719	15,691	539,976	1,962,474	5,801,868	1,334,101	14,283	1,174,965	3,194,155	157,117
13	Milwaukee, Wis.	12,149,701	5,202,614	82	259,733	413,454	2,689,642	1,795,834	4,345	167,610	166,630	1,449,757
14	New Orleans, La.	22,124,732	4,217,544	471	82,401	994,779	6,036,174	984,377	9,111	20,364	9,321,890	457,621
15	Washington, D. C.	16,226,071	7,816,180	2,393	477,976	450,450	4,448,386	554,293	23,723	.....	1,635,942	816,728
16	Newark, N. J.	31,825,571	6,141,072	2,165	285,233	1,400,346	3,502,075	9,823,759	1,102	2,696,419	5,842,988	2,130,402
	GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.											
17	Minneapolis, Minn.	$7,766,198	$3,698,710	$893	$157,709	$480,982	$2,322,744	$486,765	$129,004	$251,109	$198,031	$40,251
18	Jersey City, N. J.	10,739,003	2,809,977	2,767	985,732	950,963	1,031,702	1,942,277	11,091	447,736	1,087,267	1,469,491
19	Indianapolis, Ind.	5,869,400	2,748,414	392	24,085	156,475	2,121,805	257,022	1,956	14,070	61,437	484,044
20	Louisville, Ky.	8,406,783	2,731,407	31,741	392,265	422,431	2,126,915	1,151,486	20,012	35,500	1,462,708	42,318
21	St. Paul, Minn.	6,372,288	2,490,356	.....	150,913	457,197	1,241,087	1,866,946	1,384	3,083	122,690	38,632
22	Providence, R. I.	9,367,344	3,239,020	91	274,752	682,171	805,233	810,086	609	1,545,511	1,331,653	678,218
23	Rochester, N. Y.	13,979,461	2,916,725	1,118	232,511	541,236	1,526,036	8,227,956	12,604	143,410	170,267	207,598
24	Kansas City, Mo.	8,136,275	3,127,622	.....	336,355	350,250	2,495,596	547,668	2,238	40,337	229,006	1,007,803
25	Toledo, Ohio.	5,846,173	1,675,393	2,721	116,502	398,816	1,295,872	816,688	5,968	462,079	1,059,539	12,595
26	Denver, Colo.	9,821,561	3,808,952	.....	12,176	273,724	2,760,902	723,105	19,481	24,810	1,341,177	857,234
27	Columbus, Ohio.	10,160,461	1,798,547	4,312	172,176	567,489	2,170,903	1,173,904	7,535	1,739,574	2,356,223	169,798
28	Los Angeles, Cal.	18,204,515	3,657,413	600	347,765	787,187	8,259,800	776,207	11,930	171,843	3,847,382	344,388
29	Worcester, Mass.	6,080,595	2,114,618	.....	104,873	342,550	750,342	1,267,398	810	612,381	505,386	382,337
30	Seattle, Wash.	15,017,274	2,779,704	.....	375,899	838,278	6,485,676	4,281,090	3,858	.....	52,725	200,044
31	Memphis, Tenn.	3,754,838	1,369,480	500	195,126	326,776	966,966	647,556	3,827	.....	238,107	6,500
32	Omaha, Nebr.	4,829,116	1,530,919	195	1,234	298,315	1,173,337	865,554	147	80,861	572,321	306,233
33	New Haven, Conn.	4,119,439	1,663,299	1,804	707	150,321	471,102	778,261	554	115,560	876,506	61,325
34	Scranton, Pa.	2,347,232	1,108,183	510	.....	116,397	622,113	390,063	354	4,059	105,553	.....
35	Syracuse, N. Y.	6,559,111	1,927,157	83	104,064	344,037	1,061,233	2,022,396	64,164	32,000	170,797	833,160
36	St. Joseph, Mo.	1,757,136	722,828	53	1,530	104,592	518,896	93,253	590	1,151	208,783	105,470
37	Portland, Oreg.	6,247,444	1,747,566	.....	242,186	411,251	2,644,727	1,036,031	398	143,217	16,646	5,422
38	Paterson, N. J.	4,721,657	1,328,554	64	873	210,812	324,493	2,059,910	735	50,000	238,850	507,366
39	Atlanta, Ga.	3,237,475	1,345,872	30	186,066	143,872	1,051,095	255,276	6,735	123,160	123,639	1,730
40	Richmond, Va.	5,637,904	1,108,827	600	287,353	377,738	1,112,741	822,360	4,037	466,700	1,455,266	2,282
41	Dayton, Ohio.	3,265,582	1,345,688	2,123	81,022	208,456	855,185	509,646	198	117,123	146,141	.....
42	Fall River, Mass.	4,143,225	1,360,274	225	99,176	252,639	443,542	907,206	6,775	137,269	587,194	348,925
43	Nashville, Tenn.	1,828,792	975,338	.....	109,171	246,606	301,817	81,722	42	.....	114,096	.....
44	Grand Rapids, Mich.	4,149,210	1,350,824	182	86,722	126,508	930,051	420,562	1,195	123,000	789,809	327,337
45	Hartford, Conn.	4,858,592	1,565,775	59	103,305	292,624	830,502	628,906	28	793,267	627,848	16,258
46	Cambridge, Mass.	5,042,238	1,570,390	605	106,815	501,209	423,815	1,046,231	14,411	696,303	381,614	300,845

[1] Includes expenses of municipal service enterprises; for amounts, see Table 5.

ACCORDING TO OBJECT OF MUNICIPAL PAYMENT AND SOURCE OF MUNICIPAL RECEIPT: 1908.

assigned to each, see page 79. For a text discussion of this table, see page 24.]

RECEIPTS.													
Total.	Municipal.												City number.
	Revenue.						Insurance and sales of land and buildings.	On account of debt.	Refunds.	Investments disposed of by public trust, investment, and sinking funds.	General transfers.	Agency.	
	Taxes and other general revenue. (Table 10.)	Special assessments. (Table 11.)	Privileges. (Table 11.)	From departmental services. [1] (Tables 12, 13.)	From public service enterprises. (Table 14.)	Interest. (Table 15.)	(Table 16.)	(Table 9.)	(Table 16.)	(Tables 19, 20, 21.)		(Tables 16, 17, 18.)	
$1,336,859,348	$479,634,606	$51,311,221	$7,454,933	$19,117,798	$69,137,687	$25,478,335	$1,617,291	$500,905,414	$3,442,166	$31,251,418	$99,084,627	$48,223,862	
914,000,620	319,655,520	25,380,020	5,633,639	13,568,518	43,341,335	19,559,177	570,104	368,312,566	3,199,915	20,048,391	63,733,645	30,997,790	
208,499,675	77,299,628	15,356,051	1,210,991	2,568,321	12,042,136	3,414,809	208,707	60,309,655	141,047	6,701,344	20,388,050	8,858,936	
124,289,285	48,143,666	5,946,783	345,778	1,410,047	7,992,185	1,403,766	450,433	41,751,729	55,998	2,426,906	9,264,461	5,097,533	
90,069,768	34,735,792	4,628,367	264,525	1,570,912	5,762,031	1,100,583	388,047	30,531,464	45,206	2,074,777	5,728,471	3,239,593	
GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.													
$434,888,841	$122,129,171	$10,029,153	$1,199,621	$1,508,267	$18,604,056	$6,967,022	$52,619	$236,696,023	$2,170,381	$11,905,872	$10,614,989	$13,181,234	1
95,254,193	41,546,465	4,765,393	2,386,275	3,264,032	5,127,401	1,622,835	94,862	32,368,220	28,885	26,885	3,071,211	951,729	2
70,878,266	25,484,932	833,746	118,700	1,838,962	4,368,213	3,854,562	80,821	24,386,749	73,561	1,601,159	6,018,506	2,218,335	3
30,494,526	13,799,932	2,579,733	391,988	586,565	2,048,536	439,933	18,116	6,573,228	3,147	20,808	1,501,488	2,131,102	4
48,496,339	23,074,209	235,509	95,253	999,039	3,442,212	1,574,476	192,891	11,208,284	20,760	594,526	3,992,373	2,971,807	5
19,957,551	8,963,040	69,862	468,795	226,728	1,383,187	888,946	.....	5,218,625	12,290	584,201	2,134,310	7,567	6
29,773,613	13,084,487	1,453,038	55,172	761,638	1,508,859	606,463	6,702	6,076,235	800,739	394,708	5,012,847	12,725	7
21,686,604	9,345,285	1,128,669	67,177	1,445,158	1,265,537	514,491	37,419	3,682,927	14,115	500,736	3,544,760	140,330	8
23,665,759	7,499,963	533,281	151,378	485,150	944,724	243,323	5,708	4,576,855	42,763	611,239	8,386,191	185,164	9
23,407,090	9,385,013	943,257	75,782	559,900	.....	126,827	14,893	8,979,980	1,175	.....	102,549	3,217,654	10
11,971,291	7,037,586	769,624	58,337	369,558	935,354	227,040	18,482	1,682,488	16,602	499,817	185,194	171,209	11
20,034,538	8,320,654	417,835	280,995	373,800	1,058,057	1,841,026	34,148	3,992,079	4,816	232,567	3,205,003	273,558	12
12,066,128	6,142,214	611,709	54,127	137,573	671,517	84,785	1,500	2,704,346	5,103	2,000	166,683	1,484,571	13
21,803,671	5,848,151	.....	49,531	340,858	280,936	130,051	11,139	5,171,159	2,158	43,362	9,306,890	619,436	14
16,278,644	12,168,378	317,405	12,148	335,386	587,587	14,475	804	341,952	278	.....	1,635,942	864,319	15
33,173,989	5,826,020	691,806	168,410	335,854	1,115,159	422,922	.....	14,558,416	3,122	3,030,511	4,854,709	2,167,060	16
GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.													
$8,070,566	$4,633,924	$845,908	$168	$106,372	$353,043	$201,962	$39,428	$1,627,644	$26,799	$24,560	$198,031	$12,707	17
11,118,612	2,726,256	216,284	78,984	32,493	1,138,106	198,721	.....	3,769,077	817	414,733	1,085,450	1,457,691	18
6,080,260	3,209,705	1,715,844	99,108	128,998	39,510	27,361	1,400	275,670	435	5,835	61,437	514,957	19
9,556,661	3,784,859	263,147	4,176	63,702	722,774	180,115	4,662	2,960,011	4,235	68,000	1,453,190	47,790	20
6,419,293	2,773,615	409,283	77,925	100,649	393,245	44,356	370	2,448,229	1,193	7,925	122,690	39,813	21
9,369,620	3,691,894	34,364	178,443	176,032	772,096	284,532	880	1,473,121	7,501	736,985	1,331,653	682,119	22
13,868,636	3,398,450	823,976	46,243	123,369	667,042	125,618	11,610	8,026,974	3,444	233,125	165,267	233,518	23
8,097,842	3,881,351	1,036,331	186,911	55,196	881,028	85,182	11,121	640,478	6,825	65,800	229,006	1,018,615	24
5,857,257	2,438,703	504,990	1,000	38,108	272,435	130,992	4,491	1,074,443	827	317,136	1,069,539	14,593	25
9,543,930	4,198,540	557,511	110,581	254,874	24,682	115,492	14,604	1,990,039	9,401	11,000	1,368,234	889,002	26
10,304,858	2,296,123	365,362	5,210	158,773	289,320	215,697	.....	1,963,431	1,452	2,477,396	2,256,223	175,871	27
20,724,132	5,273,272	2,109,166	19,212	209,266	1,055,147	408,984	.....	7,445,490	11,433	.....	3,847,382	344,790	28
6,023,853	2,354,402	84,350	36,464	191,722	424,641	174,772	24,518	1,598,637	992	245,631	506,396	382,338	29
14,877,098	4,190,439	3,178,502	50,164	80,590	1,056,170	349,312	5,503	5,476,428	57,260	158,681	52,725	221,324	30
3,553,970	1,997,647	.....	.....	40,764	388,251	18,958	3,990	874,183	949	.....	215,148	14,080	31
5,249,135	1,961,470	369,811	37,609	111,434	497	42,329	3,765	1,727,410	2,473	111,341	572,321	308,675	32
4,127,992	1,949,297	43,700	166	41,289	1,442	39,656	.....	1,045,872	9	66,370	876,792	61,459	33
2,281,043	1,346,124	203,851	.....	8,847	.....	32,066	.....	547,857	.....	37,000	105,298	.....	34
6,584,673	2,316,526	386,416	.....	26,795	322,314	80,438	.....	2,422,744	26	6,200	170,797	842,417	35
2,517,860	939,213	290,211	550	37,640	3,410	21,802	3,690	917,722	70	.....	192,632	110,920	36
7,005,754	2,496,191	920,553	23,119	13,617	698,098	69,016	5,150	2,736,384	2,039	19,411	16,646	5,530	37
4,549,548	1,825,495	104,620	46,275	27,732	211	36,820	.....	1,678,051	159	77,077	289,615	513,493	38
3,200,781	1,593,814	271,633	21,851	111,776	325,192	11,919	1,683	737,689	727	.....	123,639	858	39
5,583,396	1,775,600	25,613	70,190	5,746	625,337	77,214	712	1,533,144	294	115,400	1,351,174	2,972	40
3,244,334	1,608,871	162,759	23,841	39,555	109,989	59,844	.....	935,235	441	99,658	146,141	.....	41
4,187,008	1,692,275	7,224	7,103	36,820	241,868	104,673	38,435	1,004,945	25	117,500	587,194	348,946	42
2,124,973	1,324,986	.....	48,445	102,705	257,174	19,826	.....	257,735	6	.....	114,096	.....	43
4,503,705	1,532,425	332,522	814	121,280	222,759	62,529	8,050	962,833	347	128,500	804,313	327,333	44
4,854,371	2,016,013	39,016	25,303	49,342	303,062	65,292	.....	897,468	98	818,080	624,417	16,280	45
5,028,514	2,074,148	53,104	11,226	72,835	393,295	129,311	24,645	1,250,721	770	336,000	381,614	300,845	46

[1] Includes receipts of municipal service enterprises; for amounts, see Table 12.

TABLE 3.—TOTAL PAYMENTS AND RECEIPTS, CLASSIFIED AS MUNICIPAL AND AGENCY, AND

[For a list of the cities arranged alphabetically by states, with the number

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

City number.	CITY.	PAYMENTS.										
		Total.	Municipal.									Agency.
			Expenses.			Interest.	Outlays.	On account of debt.	Refunds.	Investments purchased by public trust, investment, and sinking funds.	General transfers.	
			General and special service.[1] (Tables 4, 5.)	Of invested funds. (Table 6.)	Of public service enterprises. (Table 6.)	(Table 7.)	(Table 8.)	(Table 9.)	(Table 16.)	(Tables 19, 20, 21.)		(Tables 16, 17, 18.)
47	Albany, N. Y.	$3,381,801	$1,288,255	$328	$175,795	$179,979	$443,445	$505,442	$3,949	$122,280	$352,050	$310,278
48	Reading, Pa.	2,033,897	707,344	.....	76,221	133,175	559,457	460,600	203	.....	95,372	1,525
49	Lowell, Mass.	4,069,357	1,338,131	10	156,306	202,685	362,521	1,609,423	1,232	91,787	46,300	260,962
50	Trenton, N. J.	3,605,630	976,591	420	66,788	239,428	552,688	495,318	3,283	83,545	740,359	447,210
51	Bridgeport, Conn.	1,909,530	1,106,462	100	1,566	86,269	282,871	200,639	690	30,000	175,937	24,996
52	Camden, N. J.	2,686,899	1,008,680	197	81,747	194,934	237,151	409,272	245	126,999	332,482	295,192
53	Wilmington, Del.	2,928,680	698,921	.....	120,661	122,880	436,472	110,433	737	2,000	1,441,451	125
54	Des Moines, Iowa	2,040,675	1,058,440	.....	16,971	63,706	699,551	201,421	586	.....	.....	.....
55	Lynn, Mass.	4,075,042	1,080,305	3,727	129,665	226,967	376,460	1,349,316	7,280	328,116	174,934	398,272
56	New Bedford, Mass.	4,925,222	1,145,395	433	124,566	258,303	620,403	1,666,401	1,671	518,963	282,764	306,323
57	Kansas City, Kans.	1,971,907	604,009	282	517	157,699	468,538	739,187	1,078	.....	237	360
58	Springfield, Mass.	3,878,651	1,396,849	300	195,097	121,607	974,885	652,200	1,217	101,747	147,663	297,086
59	Troy, N. Y.	3,204,376	1,111,899	10	133,732	177,297	421,091	1,171,858	2,317	5,000	158,039	23,133
60	Oakland, Cal.	3,747,020	1,755,781	.....	3,302	126,912	1,477,979	180,487	4,564	.....	197,915	180
61	Lawrence, Mass.	3,071,280	884,708	.....	82,029	109,208	294,944	1,384,439	13,690	67,967	21,150	213,145
62	Somerville, Mass.	2,549,742	1,018,546	.....	50,263	187,626	219,513	907,590	288	100	367	165,449
63	Duluth, Minn.	2,148,559	872,102	.....	208,648	302,969	544,179	200,672	4,159	3,800	10,000	2,030
64	Savannah, Ga.	1,126,709	512,654	.....	68,191	153,827	296,322	70,181	11,183	.....	14,351	.....
65	Norfolk, Va.	2,469,251	754,300	.....	99,205	319,800	287,296	526,415	446	202,517	276,855	2,417
66	Yonkers, N. Y.	5,445,120	1,344,813	461	115,691	264,482	958,828	2,423,275	3,834	9,500	110,364	213,872
67	Schenectady, N. Y.	2,714,114	774,670	489	54,303	129,716	838,472	561,772	8,124	28,977	154,159	163,432
68	Hoboken, N. J.	2,849,405	895,041	52	208,781	94,745	201,777	478,883	229	.....	616,669	353,228
69	Peoria, Ill.	1,939,589	816,153	2	11,307	52,674	351,317	581,695	4,120	61,410	59,038	1,873
70	Utica, N. Y.	2,322,296	859,380	767	.....	74,232	282,270	715,641	2,793	30,600	115,264	241,349
71	Manchester, N. H.	1,554,222	649,375	.....	52,775	74,213	132,350	345,501	85	93,301	63,543	143,079
72	Evansville, Ind.	1,071,122	531,962	35	58,132	107,812	164,909	86,431	1,206	.....	56,026	64,609
73	San Antonio, Tex.	1,677,724	723,997	.....	12,490	136,153	400,007	370,287	895	.....	32,346	1,549
74	Elizabeth, N. J.	1,821,830	612,447	12	629	126,271	262,498	313,597	331	133,216	112,221	260,408
75	Waterbury, Conn.	1,927,345	768,546	900	29,597	86,489	654,031	205,012	20	93,927	45,436	43,387
76	Salt Lake City, Utah	2,974,887	1,113,493	.....	161,163	222,587	1,074,990	372,065	3,168	.....	2,600	24,821
77	Wilkes-Barre, Pa.	792,697	548,227	120	2,650	39,937	130,069	47,872	656	19,600	3,195	371
78	Erie, Pa.	1,479,773	531,471	.....	85,716	42,995	528,274	215,190	105	.....	76,022	.....
79	Houston, Tex.	2,154,344	707,753	.....	71,389	242,210	391,821	458,641	2,344	28,114	243,835	8,237
80	Tacoma, Wash.	4,433,403	951,484	.....	322,913	325,939	1,557,380	1,032,961	1,844	89,925	88,663	62,294
81	Harrisburg, Pa.	1,664,195	570,699	.....	72,741	100,802	627,248	154,163	23	600	137,919	.....
82	Portland, Me.	8,781,081	909,186	.....	86,515	255,529	4,536,993	2,536,466	1,504	48,773	180,137	225,978
83	Charleston, S. C.	2,636,974	584,649	48	2,860	155,393	135,921	1,237,000	6,398	5,419	509,286	.....
84	Youngstown, Ohio	1,915,150	652,857	1,124	65,403	86,284	559,845	236,601	2,350	66,638	244,048	.....
85	Dallas, Tex.	1,757,816	714,640	.....	74,989	135,226	701,562	114,780	3,526	.....	7,654	5,440
86	Terre Haute, Ind.	1,169,293	605,218	251	11,897	29,218	207,502	229,832	527	12,431	49,422	22,995
87	Akron, Ohio.	1,619,876	606,651	593	1,547	58,872	263,405	210,847	6,920	266,059	204,982	.....
88	Fort Wayne, Ind.	1,111,910	442,274	73	51,893	36,911	309,632	76,656	427	63,041	49,515	81,488
89	Holyoke, Mass.	2,843,456	745,250	138	289,709	130,185	380,711	803,100	1,749	66,056	272,319	154,239
90	Brockton, Mass.	3,133,805	705,165	25	47,744	140,874	305,742	774,004	92	64,094	980,055	116,010
91	Covington, Ky.	992,567	390,680	.....	42,827	87,640	231,682	112,250	1,100	.....	126,388	.....
92	Lincoln, Nebr.	919,133	441,206	.....	36,127	75,853	239,433	112,379	444	.....	12,852	760
93	Saginaw, Mich.	1,963,611	533,814	.....	45,615	100,989	559,789	268,905	1,582	17,200	266,434	189,263

[1] Includes expenses of municipal service enterprises; for amounts, see Table 5.

ACCORDING TO OBJECT OF MUNICIPAL PAYMENT AND SOURCE OF MUNICIPAL RECEIPT: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 24.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

RECEIPTS.													
Total.	Municipal.											Agency. (Tables 16, 17, 18.)	City number.
	Revenue.						Insurance and sales of land and buildings. (Table 16.)	On account of debt. (Table 9.)	Refunds. (Table 16.)	Investments disposed of by public trust, investment, and sinking funds. (Tables 19, 20, 21.)	General transfers.		
	Taxes and other general revenue. (Table 10.)	Special assessments. (Table 11.)	Privileges. (Table 11.)	From departmental services.[2] (Tables 12, 13.)	From public service enterprises. (Table 14.)	Interest. (Table 15.)							
$3,761,330	$1,454,348	$111,225	$300	$8,105	$323,167	$100,158	$4,725	$953,760	$420	$144,557	$352,050	$308,515	47
2,169,395	930,159	296,728	.....	4,690	227,878	9,572	.....	593,771	.....	9,200	95,372	2,025	48
3,945,800	1,598,304	32,709	8,914	44,960	221,127	67,729	25,868	1,604,413	640	30,664	46,300	264,172	49
3,789,253	1,074,995	129,355	17,644	31,805	212,257	63,401	.....	1,048,175	2,522	112,512	654,550	442,037	50
2,045,371	1,347,172	74,176	.....	32,654	103	29,022	.....	222,289	22	139,000	175,937	24,996	51
2,450,487	1,074,931	40,455	22,179	16,112	229,081	41,850	2,650	372,403	109	22,700	332,332	295,685	52
3,067,238	718,019	29,186	25,698	16,026	223,317	7,751	.....	616,150	1,340	1,000	1,428,451	300	53
2,175,815	1,389,115	357,755	13,134	44,592	13,806	8,404	557	348,002	450	.....	.....	.....	54
4,472,434	1,254,602	44,681	8,839	66,986	297,395	79,629	30,737	1,715,843	464	399,067	174,934	399,257	55
4,606,612	1,484,811	8,835	8,640	143,765	263,914	95,253	18,239	1,853,974	194	133,750	282,764	312,473	56
2,157,310	829,837	360,060	26,991	3,456	12	7,052	.....	927,555	1,750	.....	237	360	57
3,904,042	1,611,154	46,440	13,609	103,860	325,606	41,294	24,632	1,207,902	96	84,700	147,663	297,086	58
3,196,713	1,278,441	64,382	.....	7,056	208,759	10,053	12,055	1,371,382	216	64,934	158,039	21,396	59
3,446,911	2,132,689	938,624	5,470	43,239	12,291	5,410	.....	109,754	1,339	.....	197,915	180	60
3,102,889	982,852	23,579	3,936	31,775	152,147	18,795	20,963	1,604,086	161	30,300	21,150	213,145	61
2,512,742	1,166,436	55,961	9,010	54,324	229,697	11,141	7,080	812,804	304	.....	367	165,618	62
2,052,865	1,254,649	235,986	1,805	22,993	445,848	3,627	24,469	46,717	653	3,800	10,000	2,318	63
1,100,809	777,565	19,516	.....	27,130	148,240	8,716	360	101,729	4	3,198	14,351	.....	64
2,439,637	1,100,926	810	31,902	19,003	186,822	47,430	6,651	638,737	362	128,155	276,855	1,984	65
5,452,203	1,328,115	106,227	617	11,510	220,632	26,540	54,067	3,368,649	1,610	10,000	110,364	213,872	66
2,820,603	877,506	224,288	.....	9,860	124,124	35,205	.....	1,226,631	358	5,000	154,159	163,472	67
2,949,547	1,047,886	9,477	16,843	19,431	237,208	7,639	.....	673,397	8,829	3,500	569,609	355,728	68
1,869,932	991,000	79,232	1,000	38,248	18,717	11,837	6,159	394,843	18,562	250,901	59,222	211	69
2,439,486	1,055,741	102,255	.....	32,055	2,009	26,717	63,791	797,253	171	7,432	115,264	236,798	70
1,538,827	786,322	647	.....	20,415	159,457	24,644	.....	330,452	268	10,000	63,543	143,079	71
1,177,872	787,393	72,596	12,052	4,637	146,957	8,855	.....	8,596	144	.....	56,026	80,616	72
1,635,922	964,642	.....	1,000	16,499	16,652	8,942	29,236	451,644	624	7,000	137,819	1,864	73
1,934,201	869,470	85,046	25,897	15,340	163	11,959	.....	503,697	.....	50,000	112,221	260,408	74
1,891,253	854,029	25,520	120	16,150	179,414	28,362	.....	632,398	949	67,200	43,724	43,387	75
3,197,405	1,504,564	259,647	2,305	49,817	191,709	2,600	6,709	1,153,241	782	.....	2,600	23,431	76
744,905	659,061	24,478	1,344	4,956	988	5,737	.....	43,723	31	1,050	3,195	342	77
1,461,355	655,744	149,648	453	13,194	206,910	24,151	.....	278,575	.....	50,000	75,554	7,126	78
2,846,565	1,064,591	.....	7,872	38,513	196,264	11,415	950	1,277,232	1,721	.....	244,079	3,928	79
4,552,409	1,238,653	849,051	19,159	15,766	688,916	107,823	1,470	1,374,287	3,557	104,007	88,663	61,057	80
1,732,821	756,961	208,926	17,568	8,480	190,610	25,187	.....	359,165	205	27,800	137,919	.....	81
8,799,032	1,072,758	22,261	.....	47,602	313,348	78,768	87,245	6,765,907	624	.....	180,137	230,382	82
3,157,902	846,116	.....	4,332	18,179	3,671	33,236	12,500	1,727,908	174	2,500	509,286	.....	83
1,841,693	767,136	186,421	560	8,288	140,572	26,798	520	412,613	47	54,690	244,048	.....	84
2,063,201	1,197,246	.....	8,413	64,794	217,834	46,415	.....	501,670	1,284	15,000	7,654	2,891	85
1,174,331	676,448	156,505	576	11,233	18,759	6,709	.....	225,237	959	8,352	49,505	20,048	86
1,590,169	637,718	111,254	461	7,415	2,603	25,144	2,038	298,347	514	299,693	204,982	.....	87
1,123,932	646,024	74,814	525	6,943	101,617	11,188	251	91,212	60	66,234	49,515	75,549	88
2,792,215	825,432	8,811	3,538	18,297	460,098	86,433	4,645	921,524	679	30,200	278,319	154,239	89
3,196,758	757,402	31,818	6,208	117,914	126,338	35,852	1,150	993,059	952	32,000	980,055	116,010	90
1,012,119	493,568	70,974	4,500	6,081	125,035	490	.....	182,014	25	.....	129,432	.....	91
936,481	539,768	53,799	12,359	42,652	92,592	15,752	.....	166,133	98	.....	12,852	476	92
1,956,493	781,367	162,625	5	23,247	87,521	13,081	716	442,876	1,725	16,810	275,448	151,072	93

[2] Includes receipts of municipal service enterprises; for amounts, see Table 13.

TABLE 3.—TOTAL PAYMENTS AND RECEIPTS, CLASSIFIED AS MUNICIPAL AND AGENCY, AND

[For a list of the cities arranged alphabetically by states, with the number

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

City number.	CITY.	PAYMENTS.										
		Total.	Municipal.									Agency.
			Expenses.			Interest.	Outlays.	On account of debt.	Refunds.	Investments purchased by public trust, investment, and sinking funds.	General transfers.	
			General and special service.[1] (Tables 4, 5.)	Of invested funds. (Table 6.)	Of public service enterprises. (Table 6.)	(Table 7.)	(Table 8.)	(Table 9.)	(Table 16.)	(Tables 19, 20, 21.)		(Tables 16, 17, 18.)
94	Altoona, Pa.	$1,281,408	$389,092	.....	$19,645	$105,975	$526,435	$208,000	$213	.....	$28,289	$3,759
95	Spokane, Wash.	4,583,009	1,207,288	.....	91,033	274,285	1,882,610	1,096,386	6,480	$6,000	24,367	24,560
96	Lancaster, Pa.	665,884	323,539	.....	77,398	45,614	184,271	35,000	62	.....	.....	.....
97	Birmingham, Ala.	1,408,916	646,068	.....	2,578	163,541	100,441	410,237	12,065	.....	63,316	10,670
98	Bayonne, N. J.	2,630,759	620,880	$315	163,054	142,310	453,472	729,985	2,267	.....	216,087	302,389
99	South Bend, Ind.	1,135,110	431,905	161	43,397	40,079	301,541	185,539	10,292	11,513	7,703	102,980
100	Butte, Mont.	1,370,782	652,029	.....	.....	49,074	277,922	361,437	2,133	4,160	24,027	.....
101	McKeesport, Pa.	1,141,236	423,989	.....	91,067	66,808	227,335	259,321	212	9,000	49,220	14,284
102	Pawtucket, R. I.	3,284,792	645,273	17	62,446	257,290	400,509	1,286,191	.....	352,814	187,209	93,043
103	Sioux City, Iowa.	1,198,165	422,008	.....	32,425	81,155	235,481	424,964	318	.....	1,814	.....
104	Johnstown, Pa.	617,057	374,439	.....	545	28,799	142,977	19,127	165	18,700	32,305	.....
105	Dubuque, Iowa.	687,552	339,695	.....	60,054	71,282	72,636	141,707	319	.....	.....	1,859
106	Binghamton, N. Y.	1,185,913	450,804	524	57,367	30,476	178,097	121,782	984	56,698	167,489	121,692
107	Mobile, Ala.	3,222,016	273,949	6,846	84,556	159,566	73,182	2,166,166	806	.....	456,945	.....
108	Augusta, Ga.	790,544	346,361	.....	93,605	78,944	106,089	141,306	2,572	.....	21,667	.....
109	East St. Louis, Ill.	1,852,156	542,195	.....	670	66,878	271,097	970,660	656	.....	.....	.....
110	Passaic, N. J.	1,691,374	444,796	.....	.....	42,439	147,239	159,459	1,192	10,851	730,341	155,057
111	Topeka, Kans.	1,038,118	399,482	.....	35,365	112,112	282,878	173,980	2,565	300	31,436	.....
112	Allentown, Pa.	805,253	340,929	.....	50,513	43,189	239,411	71,100	91	26,232	33,081	707
113	Atlantic City, N. J.	2,762,287	868,251	1,850	77,503	197,698	613,627	397,926	446	119,352	233,999	251,635
114	Springfield, Ohio.	1,214,726	482,569	504	31,162	64,284	294,309	118,734	22	72,206	150,936	.....
115	Montgomery, Ala.	922,609	330,326	.....	52,502	218,541	228,685	82,135	6,671	.....	3,749	.....
116	Davenport, Iowa.	1,239,992	597,955	.....	24	27,707	339,633	37,209	584	.....	3,856	233,624
117	Little Rock, Ark.	1,076,724	346,682	.....	3,558	31,941	419,778	229,840	38	.....	44,537	350
118	Wheeling, W. Va.	1,034,083	422,494	449	198,048	28,896	206,080	67,780	3,789	.....	106,347	160
119	Springfield, Ill.	1,462,535	538,137	.....	69,596	68,472	362,909	399,119	1,403	4,000	11,670	7,229
120	York, Pa.	474,457	287,118	.....	.....	44,832	52,581	28,955	.....	39,454	.....	21,517
121	Malden, Mass.	1,868,329	589,740	340	34,538	135,977	151,921	674,914	402	44,704	129,721	106,072
122	Wichita, Kans.	1,002,085	337,549	.....	1,739	74,754	318,554	268,040	649	.....	600	200
123	Bay City, Mich.	1,430,222	385,289	103	60,948	73,430	442,565	247,650	719	25	97,525	121,968
124	South Omaha, Nebr.	667,442	289,046	.....	.....	63,683	300,946	10,056	3,561	.....	100	50
125	Quincy, Ill.	649,540	284,120	.....	1,587	39,395	85,811	199,951	.....	14,470	24,206	.....
126	Newcastle, Pa.	528,315	296,778	.....	1,877	18,460	120,465	90,453	282	.....	.....	.....
127	Superior, Wis.	1,340,583	465,548	32	.....	40,079	315,486	56,389	245	.....	343,751	119,053
128	Canton, Ohio.	1,207,696	374,257	1,079	45,740	80,217	246,491	223,189	66	1,760	234,897	.....
129	Jacksonville, Fla.	1,115,165	426,583	.....	216,465	89,421	330,852	45,856	416	.....	.....	5,572
130	Chester, Pa.	622,463	271,574	.....	497	36,431	61,576	131,000	8	61,000	60,377	.....
131	Chelsea, Mass.	1,860,878	525,211	111	25,373	146,463	362,745	521,595	23	159,840	67,835	51,682
132	Joplin, Mo.	617,472	226,893	.....	25,288	17,803	218,705	63,199	5,845	.....	40,367	19,312
133	Newton, Mass.	4,864,997	903,941	.....	23,438	302,037	496,739	2,113,731	16,369	642,671	174,848	191,223
134	Salem, Mass.	1,310,293	520,808	104	50,574	43,697	337,079	112,950	4,473	83,003	46,201	111,404
135	Haverhill, Mass.	1,899,148	548,459	260	29,460	89,109	299,402	612,532	20	76,984	148,020	94,902
136	Rockford, Ill.	1,062,990	345,805	.....	43,438	38,250	136,244	479,904	4,375	.....	14,974	.....
137	Knoxville, Tenn.	1,237,347	316,925	.....	5,203	85,222	464,205	268,005	691	3,500	88,596	5,000
138	Galveston, Tex.	1,351,664	437,852	.....	48,454	183,992	246,042	110,358	248	43,000	281,718	.....
139	Elmira, N. Y.	679,530	403,559	.....	7,177	38,888	22,132	77,783	829	7,168	43,482	78,512
140	New Britain, Conn.	1,287,175	389,050	.....	23,064	108,444	559,212	147,833	77	26,921	23,504	9,070
141	Oklahoma City, Okla.	1,838,873	415,147	.....	50,493	65,133	1,058,743	198,114	68	.....	245	50,930
142	Kalamazoo, Mich.	1,247,276	367,413	.....	34,609	47,973	175,593	368,386	453	7,108	155,080	90,661
143	Woonsocket, R. I.	2,041,230	334,744	15	16,060	126,707	74,060	1,205,678	5	148,655	79,540	55,766
144	Chattanooga, Tenn.	1,217,698	428,824	194	1,210	110,192	506,333	5,317	864	13,812	150,874	78
145	Racine, Wis.	829,514	337,999	.....	7,791	27,750	265,523	24,998	280	5,875	27,979	131,339
146	Fitchburg, Mass.	1,538,221	461,098	176	53,132	77,626	149,010	546,940	2,636	110,622	41,848	95,135
147	Auburn, N. Y.	1,490,291	394,246	.....	50,538	28,501	201,680	185,266	1,426	7,326	443,623	177,685
148	Joliet, Ill.	781,312	339,880	.....	39,206	24,537	100,844	245,694	631	15,260	15,260	.....
149	Macon, Ga.	421,548	236,613	574	7,323	42,832	10,477	82,198	1,531	.....	40,000	.....
150	West Hoboken, N. J.	870,854	296,937	.....	.....	43,397	109,660	297,262	480	.....	20,895	102,223
151	Everett, Mass.	1,422,846	410,060	.....	24,739	112,024	116,178	436,810	314	235,000	16,058	71,663
152	Oshkosh, Wis.	696,189	288,184	27	2,422	21,346	162,732	99,468	203	.....	4,086	117,721
153	Sacramento, Cal.	1,555,231	642,720	.....	64,627	36,195	672,596	47,924	34	.....	91,135	.....
154	Pueblo, Colo.	1,611,347	550,520	.....	97,030	168,286	135,386	584,821	1,806	32,403	41,095	.....
155	Newport, Ky.	613,225	216,928	.....	36,181	55,865	117,604	106,100	1,350	.....	79,197	.....
156	Taunton, Mass.	1,463,365	415,829	444	82,389	97,264	86,976	403,400	584	139,128	135,181	102,170
157	La Crosse, Wis.	624,582	287,102	2	29,057	34,835	64,880	17,824	1,397	50,546	45,916	93,023
158	Fort Worth, Tex.	1,534,269	499,295	.....	127,130	100,784	191,938	434,874	2,632	4,869	172,298	449
	San Juan, P. R.	681,075	362,060	.....	40,251	38,842	176,836	26,428	40	.....	31,045	5,573

[1] Includes expenses of municipal service enterprises; for amounts, see Table 5.

ACCORDING TO OBJECT OF MUNICIPAL PAYMENT AND SOURCE OF MUNICIPAL RECEIPT: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 24.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

RECEIPTS.													
Total.	Municipal.											Agency. (Tables 16, 17, 18.)	City number.
	Revenue.						Insurance and sales of land and buildings. (Table 16.)	On account of debt. (Table 9.)	Refunds. (Table 16.)	Investments disposed of by public trust, investment, and sinking funds. (Tables 19, 20, 21.)	General transfers.		
	Taxes and other general revenue. (Table 10.)	Special assessments. (Table 11.)	Privileges. (Table 11.)	From departmental services.[1] (Tables 12, 13.)	From public service enterprises. (Table 14.)	Interest. (Table 15.)							
$1,141,870	$484,601	$88,651	$100	$5,082	$118,571	$16,519	$9,595	$261,042	$110	$118,000	$35,589	$4,010	94
4,734,639	1,342,602	510,808	6,671	76,266	392,468	59,449	7,236	2,269,154	5,558	15,000	24,367	25,060	95
573,449	351,293	.....	3,000	5,962	129,040	8,378	.....	75,433	323	.....	.....	.....	96
1,389,756	734,507	100,863	863	93,869	1,167	26,088	1,074	354,220	941	2,000	63,316	10,888	97
2,812,207	737,292	67,921	12,988	12,198	228,436	30,339	3,650	1,261,034	145	80,500	143,140	234,614	98
1,066,279	537,949	162,713	500	1,552	82,510	3,586	2,308	162,629	496	1,679	7,703	102,354	99
1,375,316	714,009	99,385	12,461	6,534	.....	1,479	.....	519,894	.....	3,527	24,027	.....	100
1,076,740	541,566	57,835	.....	8,201	70,510	15,431	.....	122,222	.....	206,600	49,220	5,155	101
3,669,900	715,068	10,173	11,113	19,706	241,609	88,780	.....	2,129,118	3,829	165,687	187,209	97,698	102
1,154,133	604,169	89,245	9,236	9,721	80,990	.....	1,242	357,673	43	.....	1,814	.....	103
595,671	486,459	.....	1,324	9,159	286	9,014	2,205	51,803	16	3,100	32,305	.....	104
689,039	458,063	46,040	596	2,040	65,859	3,112	.....	111,380	127	.....	.....	1,822	105
1,031,474	420,543	28,129	.....	15,438	128,950	9,433	.....	124,668	32	15,100	167,489	121,692	106
3,339,144	429,963	61,267	11,705	7,964	149,975	.....	.....	2,164,308	14,853	.....	499,114	.....	107
828,166	519,061	13,666	12,407	36,568	146,192	3,005	.....	75,000	.....	.....	21,667	.....	108
1,899,925	683,735	157,546	.....	37,247	113	18,330	.....	1,002,835	119	.....	.....	.....	109
1,721,372	487,858	29,310	11,636	4,838	.....	2,943	.....	296,054	.....	4,500	730,341	153,892	110
1,107,031	519,270	179,650	125	27,853	91,669	6,299	.....	250,066	198	.....	27,671	4,230	111
749,984	473,498	.....	.....	42,542	107,724	4,126	12,501	65,686	25	10,000	33,081	601	112
2,757,220	1,079,295	5,942	12,677	12,924	145,339	72,844	.....	858,029	36	84,500	233,999	251,635	113
1,301,525	410,618	36,901	.....	19,915	83,907	29,867	.....	461,662	108	107,570	150,977	.....	114
897,851	442,894	39,875	.....	20,824	92,267	5,265	.....	292,891	86	.....	3,749	.....	115
1,365,982	721,993	199,252	.....	25,338	1,830	7,135	.....	175,733	34	.....	3,856	230,811	116
1,093,650	482,060	69,940	5,458	30,093	8,431	784	46,700	390,940	70	30,000	28,724	450	117
1,937,955	435,400	.....	5,731	33,208	302,439	29,464	.....	1,025,012	294	.....	106,347	60	118
1,443,011	627,832	143,678	.....	38,782	141,173	3,402	2,315	467,000	521	.....	11,708	6,600	119
435,020	395,304	5,504	7,398	2,093	.....	10,555	.....	14,157	9	.....	.....	.....	120
1,851,577	650,585	35,017	7,191	31,661	110,282	54,903	7,022	608,506	2,503	109,000	129,721	105,156	121
1,007,825	367,561	84,494	25	6,951	1,204	4,697	.....	541,917	176	.....	600	200	122
1,211,842	562,257	43,062	.....	28,628	107,347	8,152	2,556	240,172	155	.....	97,525	121,968	123
568,059	340,102	45,548	3,686	3,321	.....	6,447	.....	168,750	5	.....	100	100	124
671,882	475,264	29,224	1,237	3,556	1,219	16,175	1,100	119,111	29	.....	24,967	.....	125
509,449	379,394	57,264	.....	9,928	752	2,313	.....	59,646	152	.....	.....	.....	126
1,359,894	611,645	252,393	.....	3,319	.....	5,662	20,475	8,631	55	.....	334,861	122,853	127
1,131,650	503,401	59,673	.....	3,703	83,165	13,316	.....	229,655	351	3,489	234,897	.....	128
1,111,313	487,118	119,725	12,340	55,619	407,901	504	.....	20,204	.....	.....	.....	7,902	129
602,382	331,975	15,088	.....	3,339	1,030	6,032	.....	138,611	930	45,000	60,377	.....	130
1,947,037	500,630	7,262	3,077	23,662	136,100	52,485	230,459	819,156	175	54,517	67,835	51,679	131
507,631	292,180	105,664	.....	5,172	17,832	4,122	6,200	20,202	602	.....	40,367	9,290	132
4,907,313	1,385,031	23,021	14,367	52,088	146,476	108,299	.....	2,363,616	844	457,500	174,848	191,223	133
1,272,050	550,576	8,882	9,430	37,382	103,986	23,144	.....	325,051	2,402	53,029	46,201	111,967	134
1,998,342	504,076	11,479	6,351	65,404	102,499	54,005	2,742	983,019	463	25,382	148,020	94,902	135
1,058,231	479,386	25,343	1,604	14,411	78,050	1,317	.....	442,066	62	.....	15,992	.....	136
1,299,113	472,733	66,361	3,852	9,834	10,876	4,146	.....	626,716	230	2,987	90,378	1,000	137
1,318,172	587,905	.....	1,225	108,446	121,995	42,870	6,000	192,007	140	1,000	256,484	100	138
709,405	488,296	29,286	250	8,493	10,245	10,056	.....	40,152	77	1,000	43,482	78,066	139
1,287,213	491,759	25,648	.....	36,234	108,266	14,419	.....	519,263	50	59,000	23,504	9,070	140
1,920,519	407,761	669,265	.....	70,413	94,481	3,442	4,322	619,247	213	.....	245	50,930	141
1,279,379	425,755	53,345	.....	37,656	44,896	9,867	.....	421,493	448	35,500	159,404	91,015	142
2,054,506	334,181	12,402	2,852	20,305	109,140	19,826	.....	1,348,536	43	71,000	79,540	56,681	143
765,648	515,706	.....	1,375	34,708	2,233	25,345	.....	33,849	909	.....	151,415	108	144
851,874	465,192	119,162	.....	8,394	9,103	5,136	.....	83,130	3,205	68	28,479	130,065	145
1,500,032	563,290	10,701	2,876	31,900	88,505	22,044	15,220	553,100	643	54,770	41,848	95,135	146
1,559,304	520,105	32,641	.....	16,695	104,716	5,522	.....	470,395	115	.....	230,306	178,809	147
810,923	404,084	63,077	28,317	3,302	32,130	.....	.....	264,585	168	.....	15,260	.....	148
444,137	328,482	999	8,148	14,925	9,509	14,731	.....	8,962	63	18,328	40,000	.....	149
887,252	308,423	36,655	13,429	2,832	.....	2,202	.....	400,484	.....	.....	20,985	102,273	150
1,383,732	439,841	22,139	4,548	19,280	104,454	26,410	300	496,681	37	184,000	16,058	60,984	151
678,080	378,338	94,248	1,000	3,772	1,695	5,674	.....	73,473	338	.....	4,086	115,456	152
1,544,304	750,067	122,441	4,726	11,919	146,547	11,947	2,000	399,485	224	.....	94,948	.....	153
1,585,719	679,164	97,319	.....	5,067	222,742	3,964	625	535,540	3	.....	41,095	200	154
594,274	297,153	19,909	.....	3,056	62,337	.....	.....	104,726	317	.....	106,776	.....	155
1,464,363	472,832	4,095	5,026	31,068	141,546	31,677	.....	512,729	199	47,800	135,181	102,170	156
514,456	372,975	27,261	.....	3,396	49,456	11,789	.....	13,992	121	.....	45,916	89,560	157
1,602,487	753,077	.....	1,655	135,126	177,921	1,954	.....	388,778	726	3,644	139,447	159	158
667,929	421,612	.....	1,638	26,045	77,194	8,083	293	87,308	75	627	31,045	14,009	

[1] Includes receipts of municipal service enterprises; for amounts, see Table 13.

TABLE 4.—PAYMENTS FOR GENERAL EXPENSES

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Total payments for general expenses and special service expenses.	CLASSIFIED BY DIVISION OF THE GOVERNMENT OF THE CITY PAYING.			CLASSIFIED BY PAYEE.					
						Payments to public.					
			City corporation.	School districts.	Other divisions of the government of the city.	Total.	Classified by character.		Classified by object.		Payments to departments, offices, enterprises, and funds (service transfers).
							For meeting governmental costs.	Payments in error subsequently corrected by refund receipts.	Salaries and wages.	Miscellaneous objects.[1]	
	Grand total	$402,633,976	$348,542,814	$39,733,361	$14,357,801	$398,594,191	$395,353,224	$3,240,967	$273,176,456	$125,417,735	$4,039,785
	Group I	274,171,269	242,109,564	18,661,713	13,399,992	271,708,170	268,605,762	3,102,408	185,318,158	86,390,012	2,463,099
	Group II	61,284,873	50,540,347	9,911,897	832,629	60,583,028	60,526,349	56,679	42,875,322	17,707,706	701,845
	Group III	39,010,000	33,338,150	5,579,392	92,458	38,603,915	38,555,746	48,169	26,101,640	12,502,275	406,085
	Group IV	28,167,834	22,554,753	5,580,359	32,722	27,699,078	27,665,367	33,711	18,881,336	8,817,742	468,756
	GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.										
1	New York, N. Y	$107,203,787	$107,203,787			$107,040,075	$104,878,359	$2,161,716	$73,582,976	$33,457,099	$163,712
2	Chicago, Ill	36,614,344	20,060,393	$9,464,522	$7,089,429	35,422,776	35,402,861	19,915	26,469,661	8,953,115	1,191,568
3	Philadelphia, Pa	24,750,367	24,677,294		73,073	24,745,538	24,707,770	37,768	14,063,290	10,682,248	4,829
4	St. Louis, Mo	11,977,382	9,251,971	2,725,411		11,818,772	11,815,668	3,104	8,497,971	3,320,801	158,610
5	Boston, Mass	16,991,831	16,991,831			16,760,744	16,756,476	4,268	11,333,794	5,426,950	231,087
6	Baltimore, Md	7,586,501	7,586,501			7,559,531	7,557,123	2,408	4,909,932	2,649,599	26,970
7	Pittsburg, Pa	10,552,075	6,514,849	2,580,093	1,457,133	10,264,989	9,464,250	800,739	6,311,025	3,953,964	287,086
8	Cleveland, Ohio	7,494,451	4,171,340	2,528,173	794,938	7,418,474	7,414,785	3,689	5,348,855	2,069,619	75,977
9	Buffalo, N. Y	6,751,968	5,895,533		856,435	6,652,245	6,609,699	42,546	4,004,295	2,647,950	99,723
10	San Francisco, Cal	8,536,968	8,536,968			8,526,359	8,525,184	1,175	6,133,302	2,393,057	10,609
11	Detroit, Mich	6,059,654	5,330,535		729,119	6,044,598	6,028,077	16,521	4,709,522	1,335,076	15,056
12	Cincinnati, Ohio	6,369,719	4,176,379	1,363,514	829,826	6,368,602	6,364,724	3,878	4,301,611	2,066,991	1,117
13	Milwaukee, Wis	5,202,614	4,486,589		716,025	5,105,598	5,104,495	1,103	3,805,344	1,300,254	97,016
14	New Orleans, La	4,122,356	4,122,356			4,063,203	4,061,525	1,678	2,959,748	1,103,455	59,153
15	Washington, D. C	7,816,180	7,816,180			7,783,390	7,783,112	278	4,713,288	3,070,102	32,790
16	Newark, N. J	6,141,072	5,287,058		854,014	6,133,276	6,131,654	1,622	4,173,544	1,959,732	7,796
	GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.										
17	Minneapolis, Minn	$3,698,710	$3,698,710			$3,697,500	$3,693,316	$4,184	$2,745,628	$951,872	$1,210
18	Jersey City, N. J	2,809,977	2,809,977			2,809,977	2,809,185	792	2,031,347	778,630	
19	Indianapolis, Ind	2,687,838	1,674,159	$1,013,679		2,652,678	2,652,243	435	1,745,766	906,912	35,160
20	Louisville, Ky	2,731,407	2,731,407			2,731,407	2,729,686	1,721	1,852,260	879,147	
21	St. Paul, Minn	2,490,356	2,490,356			2,479,657	2,478,744	913	1,772,660	706,997	10,699
22	Providence, R. I	3,239,020	3,239,020			3,189,111	3,181,643	7,468	2,141,607	1,047,504	49,909
23	Rochester, N. Y	2,916,725	2,916,725			2,909,880	2,909,676	204	1,848,864	1,061,016	6,845
24	Kansas City, Mo	3,127,622	2,016,382	1,111,240		3,112,867	3,107,071	5,796	2,289,690	823,177	14,755
25	Toledo, Ohio	1,675,393	1,030,585	644,808		1,675,393	1,674,801	592	1,242,319	433,074	
26	Denver, Colo	3,791,613	1,865,716	1,108,840	$817,057	3,784,422	3,779,807	4,615	2,493,009	1,291,413	7,191
27	Columbus, Ohio	1,734,719	1,045,622	689,097		1,667,609	1,666,824	785	1,370,188	297,421	67,110
28	Los Angeles, Cal	3,657,413	2,368,561	1,288,852		3,622,996	3,615,693	7,303	2,856,630	766,366	34,417
29	Worcester, Mass	2,114,618	2,114,618			2,083,242	2,082,419	823	1,376,135	707,107	31,376
30	Seattle, Wash	2,779,704	1,655,939	1,123,765		2,662,936	2,649,901	13,035	2,049,881	613,055	116,768
31	Memphis, Tenn	1,369,480	1,369,480			1,342,887	1,341,940	947	891,092	451,795	26,593
32	Omaha, Nebr	1,474,331	929,435	544,896		1,417,743	1,415,270	2,473	966,785	450,958	56,588
33	New Haven, Conn	1,663,299	1,633,069	21,958	8,272	1,660,837	1,660,828	9	1,183,327	477,510	2,462
34	Scranton, Pa	1,108,183	556,177	552,006		1,108,183	1,108,183		815,034	293,149	
35	Syracuse, N. Y	1,927,157	1,927,157			1,927,157	1,927,131	26	1,238,466	688,691	
36	St. Joseph, Mo	695,010	423,095	271,915		666,124	666,054	70	522,728	143,396	28,886
37	Portland, Oreg	1,747,566	1,086,583	653,683	7,300	1,744,329	1,742,290	2,039	1,323,043	421,286	3,237
38	Paterson, N. J	1,328,554	1,328,554			1,328,554	1,328,402	152	897,656	430,898	
39	Atlanta, Ga	1,345,872	1,345,872			1,309,189	1,308,462	727	938,501	370,688	36,683
40	Richmond, Va	1,108,827	1,108,827			1,101,209	1,101,131	138	806,107	295,162	7,558
41	Dayton, Ohio	1,345,688	850,149	495,539		1,345,671	1,345,444	227	963,354	382,317	17
42	Fall River, Mass	1,360,274	1,360,274			1,359,801	1,359,776	25	918,289	441,512	473
43	Nashville, Tenn	910,979	910,979			835,513	835,507	6	640,357	195,156	75,466
44	Grand Rapids, Mich	1,308,373	1,308,373			1,243,272	1,242,954	318	974,416	268,856	65,101
45	Hartford, Conn	1,565,775	1,174,156	391,619		1,543,162	1,543,064	98	965,816	577,346	22,613
46	Cambridge, Mass	1,570,390	1,570,390			1,569,662	1,568,904	758	1,014,367	555,295	728

[1] Including payments for charities and corrections to other civil divisions and to private associations and individuals.

AND SPECIAL SERVICE EXPENSES: 1908.

assigned to each, see page 79. For a text discussion of this table, see page 25.]

CLASSIFIED BY REVENUES FROM WHICH PAID OR PAYABLE.			CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS.												
	Commercial.		I.—General government.												
			Aggregate.				Council and legislative offices.				Chief executive offices.				
							Council, board of aldermen, etc.		City clerk.		Mayor's office.		Executive boards and commissions.		
General.	Special assessments.	Departmental receipts.	Total.	Salaries and wages.	All other. Miscellaneous.	All other. Service transfers.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	City number.
$387,325,713	$1,290,816	$14,017,447	$48,848,991	$35,014,116	$13,033,253	$801,622	$1,308,550	$490,240	$784,602	$141,387	$837,192	$132,043	$279,051	$39,681	
263,922,711	342,275	9,906,283	37,538,759	26,635,206	10,126,785	776,768	769,217	312,684	236,816	55,237	377,400	92,074	185,735	28,927	
58,771,992	618,234	1,894,647	5,474,551	4,119,682	1,343,709	11,160	283,997	64,800	205,316	35,423	174,976	15,863	13,945	6,927	
37,610,925	206,733	1,192,342	3,461,998	2,541,466	914,735	5,797	128,684	78,708	185,019	29,443	155,947	14,391	47,201	3,766	
27,020,085	123,574	1,024,175	2,373,683	1,717,762	648,024	7,897	126,652	34,048	157,451	21,284	128,869	9,715	32,170	1,061	
GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.															
$105,747,819	.....	$1,455,968	$14,098,840	$10,336,835	$3,758,982	$3,023	$212,567	$6,795	$37,158	$1,150	$168,721	$34,151	.....	.....	1
34,146,900	.....	2,467,444	6,140,225	4,048,675	1,475,713	615,837	113,475	116,001	39,110	30,411	27,500	9,421	$61,081	$3,510	2
23,740,196	.....	1,010,171	3,898,044	2,669,631	1,228,413	.....	42,130	75,500	.....	.....	25,242	4,917	.....	.....	3
11,196,710	$239,633	541,039	1,476,984	1,049,038	427,946	.....	25,555	22,505	10,471	1,550	11,728	11,811	.....	.....	4
16,238,224	20,133	733,474	2,091,766	1,440,188	568,429	83,149	63,934	25,225	41,346	5,245	24,500	16,879	.....	.....	5
7,402,173	.....	124,328	1,072,072	624,054	447,632	386	47,728	10,982	.....	.....	12,000	2,149	.....	.....	6
10,049,669	.....	502,406	1,327,974	934,046	331,927	62,001	1,383	12,294	10,110	.....	28,116	.....	19,257	37	7
6,784,284	.....	710,167	986,781	695,365	290,462	954	42,286	3,708	12,946	2,557	11,443	998	12,355	3,165	8
6,532,796	43,324	175,848	776,870	540,080	236,139	651	34,460	16,004	13,200	588	9,400	1,453	25,413	14,193	9
7,977,008	.....	559,960	1,352,234	913,019	439,215	.....	52,328	10,256	.....	.....	10,650	5,940	.....	.....	10
5,691,158	.....	368,496	910,485	759,935	145,266	5,284	46,092	2,896	13,233	9,389	9,180	1,422	2,670	63	11
5,994,024	1,895	373,800	909,597	737,863	170,880	854	38,453	2,301	21,500	1,598	12,120	1,097	14,720	1,090	12
5,027,751	37,290	137,573	613,607	417,795	191,202	4,610	30,037	4,214	9,320	.....	6,100	146	12,269	4,092	13
3,893,081	.....	229,275	592,531	532,225	60,306	.....	18,789	1,012	.....	.....	11,700	1,650	.....	.....	14
7,573,136	.....	243,044	619,651	449,664	169,968	19	.....	.....	.....	.....	.....	.....	25,278	2,416	15
5,867,782	.....	273,290	671,098	486,793	184,305	.....	.....	2,991	28,422	2,749	9,000	40	12,692	361	16
GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.															
$3,439,129	$153,209	$106,372	$245,361	$187,000	$58,361	.....	$31,200	$6,619	$9,569	$2,425	$7,326	$422	.....	.....	17
2,777,484	.....	32,493	247,095	177,518	69,577	.....	.....	306	15,417	699	9,100	325	.....	.....	18
2,633,692	.....	54,146	132,883	98,932	33,951	.....	4,583	479	5,220	1,020	6,200	548	.....	.....	19
2,673,038	.....	58,369	199,285	154,451	44,834	.....	5,248	1,381	.....	.....	8,181	1,778	.....	.....	20
2,386,642	3,065	100,649	171,152	146,767	24,147	$238	17,076	.....	7,617	69	3,700	10	.....	.....	21
3,067,130	.....	171,890	223,644	173,722	47,800	2,122	21,721	3,415	7,620	913	6,809	1,397	.....	.....	22
2,769,384	95,878	51,463	246,355	180,625	65,730	.....	17,500	8,248	5,448	329	9,013	544	.....	.....	23
3,072,426	.....	55,196	361,442	246,250	115,192	.....	7,850	6,111	16,459	2,542	7,735	1,806	.....	.....	24
1,583,007	54,218	38,108	150,260	120,662	29,598	.....	8,586	297	8,848	590	5,900	323	.....	.....	25
3,606,500	.....	185,113	786,493	595,039	191,089	365	27,000	756	8,400	997	9,214	1,529	$13,945	$5,927	26
1,591,355	76,261	67,103	148,389	122,120	26,269	.....	7,769	142	7,920	674	5,710	172	.....	.....	27
3,537,064	19,412	100,937	307,291	264,513	42,770	8	14,240	1,801	18,575	3,675	5,966	300	.....	.....	28
1,886,624	40,684	187,310	110,646	83,332	26,109	1,205	1,226	1,372	6,786	631	6,091	895	.....	.....	29
2,699,114	.....	80,590	360,828	255,093	103,590	2,145	24,730	57	10,302	3,858	6,036	91	.....	.....	30
1,328,716	.....	40,764	92,020	47,795	44,225	.....	4,630	.....	.....	.....	6,400	.....	.....	.....	31
1,419,485	.....	54,846	154,831	90,939	63,892	.....	18,000	5,026	8,810	879	4,712	430	.....	.....	32
1,621,991	19	41,289	139,959	103,147	36,812	.....	50	2,000	12,675	3,122	4,916	141	.....	.....	33
1,099,336	.....	8,847	82,651	65,160	17,491	.....	.....	2,679	4,700	480	4,500	494	.....	.....	34
1,863,298	37,064	26,795	215,389	153,790	61,599	.....	15,250	3,228	6,550	1,999	6,750	594	.....	.....	35
685,408	.....	9,602	73,137	51,651	21,486	.....	2,028	2,236	2,700	193	3,000	189	.....	.....	36
1,727,823	6,126	13,617	125,061	104,246	20,815	.....	4,450	623	.....	.....	6,300	48	.....	.....	37
1,300,822	.....	27,732	74,018	63,435	10,583	.....	9,399	.....	1,500	.....	3,200	39	.....	.....	38
1,196,903	77,569	71,400	99,939	83,142	16,797	.....	7,800	60	7,800	969	5,760	500	.....	.....	39
1,103,081	.....	5,746	125,377	102,167	21,077	2,133	4,200	2,953	2,103	.....	4,380	455	.....	.....	40
1,305,670	463	39,555	98,333	77,786	20,547	.....	5,216	375	4,705	1,662	7,400	978	.....	.....	41
1,323,454	.....	36,820	87,910	65,256	22,654	.....	6,574	1,155	7,207	2,850	4,200	683	.....	.....	42
872,633	.....	38,346	54,208	49,073	5,135	.....	3,240	192	2,500	95	4,500	133	.....	.....	43
1,241,001	.....	67,372	119,453	94,355	22,444	2,654	8,400	4,386	6,283	698	2,934	78	.....	.....	44
1,498,556	17,877	49,342	128,821	81,963	46,568	290	900	5,446	2,660	2,940	3,554	272	.....	.....	45
1,461,166	36,389	72,835	112,320	79,753	32,567	.....	4,531	3,457	6,942	1,114	5,489	689	.....	.....	46

TABLE 4.—PAYMENTS FOR GENERAL EXPENSES

[For a list of the cities arranged alphabetically by states, with the number

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

City number.	CITY.	Total payments for general expenses and special service expenses.	CLASSIFIED BY DIVISION OF THE GOVERNMENT OF THE CITY PAYING.			CLASSIFIED BY PAYEE.					
						Payments to public.					
			City corporation.	School districts.	Other divisions of the government of the city.	Total.	Classified by character.		Classified by object.		Payments to departments, offices, enterprises, and funds (service transfers).
							For meeting governmental costs.	Payments in error subsequently corrected by refund receipts.	Salaries and wages.	Miscellaneous objects.[1]	
47	Albany, N. Y.	$1,288,255	$1,288,255			$1,288,255	$1,287,835	$420	$886,445	$401,810	
48	Reading, Pa.	707,344	426,081	$282,263		707,344	707,344		402,197	305,147	
49	Lowell, Mass.	1,338,131	1,338,131			1,332,434	1,331,827	607	907,329	425,105	$5,697
50	Trenton, N. J.	976,591	976,591			976,591	976,338	253	689,041	287,550	
51	Bridgeport, Conn.	1,106,462	1,106,462			1,106,462	1,106,462		686,180	420,282	
52	Camden, N. J.	1,008,680	1,008,680			1,008,680	1,008,630	50	715,217	293,463	
53	Wilmington, Del.	693,921	693,921			693,921	692,581	1,340	436,145	257,776	
54	Des Moines, Iowa.	1,058,440	562,916	495,524		1,058,440	1,057,990	450	742,599	315,841	
55	Lynn, Mass.	1,080,305	1,080,305			1,079,834	1,079,410	424	681,801	398,033	471
56	New Bedford, Mass.	1,145,395	1,145,395			1,123,946	1,123,752	194	705,568	418,378	21,449
57	Kansas City, Kans.	604,009	331,529	261,519	$10,961	604,009	602,259	1,750	418,844	185,165	
58	Springfield, Mass.	1,386,849	1,386,849			1,384,130	1,384,034	96	930,370	453,760	2,719
59	Troy, N. Y.	1,111,899	1,052,891	59,008		1,111,079	1,110,895	184	647,982	463,097	820
60	Oakland, Cal.	1,755,781	1,168,152	587,629		1,742,181	1,740,842	1,339	1,153,004	589,177	13,600
61	Lawrence, Mass.	884,708	884,708			882,502	882,348	154	597,222	285,280	2,206
62	Somerville, Mass.	1,018,546	1,018,546			1,017,048	1,016,744	304	671,627	345,421	1,498
63	Duluth, Minn.	872,102	554,602	317,500		819,485	819,160	325	603,393	216,092	52,617
64	Savannah, Ga.	512,654	512,654			512,654	512,650	4	365,443	147,211	
65	Norfolk, Va.	754,300	754,300			754,300	753,938	362	548,007	206,293	
66	Yonkers, N. Y.	1,344,813	1,344,813			1,307,490	1,307,229	261	861,777	445,713	37,323
67	Schenectady, N. Y.	774,670	774,670			774,670	774,440	230	521,681	252,989	
68	Hoboken, N. J.	895,041	895,041			892,896	884,463	8,433	635,590	257,306	2,145
69	Peoria, Ill.	816,153	498,566	272,056	45,531	815,353	796,849	18,504	580,759	234,594	800
70	Utica, N. Y.	859,380	859,380			851,157	850,986	171	510,796	340,361	8,223
71	Manchester, N. H.	649,375	649,375			625,101	625,013	88	404,170	220,931	24,274
72	Evansville, Ind.	531,962	299,201	232,761		531,962	531,869	93	394,073	137,889	
73	San Antonio, Tex.	723,997	489,552	234,445		723,997	723,479	518	544,732	179,265	
74	Elizabeth, N. J.	612,447	612,447			612,447	612,447		407,404	205,043	
75	Waterbury, Conn.	768,546	755,195	13,351		768,448	767,499	949	504,180	264,268	98
76	Salt Lake City, Utah.	1,113,493	593,754	519,739		1,111,561	1,110,779	782	801,143	310,418	1,932
77	Wilkes-Barre, Pa.	548,227	326,627	221,600		548,227	548,196	31	339,840	208,387	
78	Erie, Pa.	531,471	298,060	233,411		531,471	531,471		380,087	151,384	
79	Houston, Tex.	707,753	707,753			707,753	706,032	1,721	518,089	189,664	
80	Tacoma, Wash.	951,484	557,366	363,143	30,975	825,992	823,594	2,398	650,939	175,053	125,492
81	Harrisburg, Pa.	570,699	316,002	254,697		570,391	570,357	34	365,864	204,527	308
82	Portland, Me.	909,186	904,195		4,991	902,167	901,574	593	526,452	375,715	7,019
83	Charleston, S. C.	584,649	504,359	80,290		573,759	573,585	174	309,648	264,111	10,890
84	Youngstown, Ohio.	652,857	410,167	242,690		652,857	652,813	44	454,287	198,570	
85	Dallas, Tex.	714,640	714,640			714,640	713,890	750	554,357	160,283	
86	Terre Haute, Ind.	605,218	349,784	255,434		605,218	604,259	959	413,851	191,367	
87	Akron, Ohio.	606,651	367,965	238,686		606,651	606,175	476	400,737	205,914	
88	Fort Wayne, Ind.	442,274	243,776	198,498		442,274	442,254	20	327,652	114,622	
89	Holyoke, Mass.	745,250	745,250			696,390	695,848	542	483,734	212,656	48,860
90	Brockton, Mass.	705,165	705,165			699,049	698,633	416	470,279	228,770	6,116
91	Covington, Ky.	390,680	390,680			390,266	390,241	25	272,308	117,958	414
92	Lincoln, Nebr.	415,733	200,585	215,148		386,225	386,163	62	302,255	83,970	29,508
93	Saginaw, Mich.	533,814	533,814			532,208	530,569	1,639	376,542	155,666	1,606

[1] Including payments for charities and corrections to other civil divisions and to private associations and individuals.
[2] Part of the expenses of the auditor's office is included with the expenses of the city clerk.

AND SPECIAL SERVICE EXPENSES: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 25.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

CLASSIFIED BY REVENUES FROM WHICH PAID OR PAYABLE.			CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS.												
	Commercial.		I.—General government.												
			Aggregate.				Council and legislative offices.				Chief executive offices.				
							Council, board of aldermen, etc.		City clerk.		Mayor's office.		Executive boards and commissions.		
					All other.										
General.	Special assessments.	Departmental receipts.	Total.	Salaries and wages.	Miscellaneous.	Service transfers.	Salaries and wages.	All other	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	City number.
$1,280,150	.....	$8,105	$172,077	$119,204	$52,873	.....	$10,500	$9,941	$4,300	$559	$6,500	$845	.....	.....	47
702,654	.....	4,690	40,343	31,959	8,384	.....	650	245	3,000	336	3,440	111	.....	.....	48
1,272,669	$20,502	44,960	108,279	80,584	27,398	$297	1,700	3,109	5,624	1,242	4,200	162	.....	.....	49
944,786	.....	31,805	67,628	56,526	11,102	.....	150	.....	4,420	320	2,000	4	.....	.....	50
1,058,968	20,651	26,823	100,669	67,253	33,416	.....	420	6,422	5,475	1,095	3,700	1,101	.....	.....	51
992,568	.....	16,112	83,056	56,212	26,844	.....	.....	.....	5,050	139	4,950	139	.....	.....	52
675,902	1,993	16,026	71,062	45,964	25,098	.....	3,303	6,027	1,300	130	3,000	177	.....	.....	53
1,013,848	.....	44,592	66,171	44,867	21,304	.....	28	.....	2,676	13	.....	.....	$16,618	$446	54
989,948	23,371	66,986	81,456	55,775	25,681	.....	4,828	1,479	4,169	447	3,180	366	.....	.....	55
1,070,900	.....	74,495	84,417	61,823	22,594	.....	1,978	2,825	7,798	1,801	4,238	972	.....	.....	56
600,553	.....	3,456	46,304	33,570	12,734	.....	2,400	391	[a] 5,728	.....	2,600	.....	.....	.....	57
1,263,714	28,223	94,912	71,621	51,842	19,229	550	200	2,795	5,386	1,435	4,000	277	.....	.....	58
1,104,843	.....	7,056	116,521	79,768	36,722	31	9,600	3,702	1,200	17	5,800	373	.....	.....	59
1,713,042	.....	42,739	182,653	137,649	45,004	.....	6,360	198	3,600	580	4,800	552	.....	.....	60
840,317	12,616	31,775	51,422	37,666	13,756	.....	100	664	4,498	826	1,400	78	.....	.....	61
932,813	31,409	54,334	70,541	52,160	18,381	.....	4,400	891	6,638	2,164	3,800	160	.....	.....	62
836,822	12,287	22,993	89,788	70,283	19,367	138	4,800	5,589	5,065	243	3,100	40	.....	.....	63
485,524	.....	27,130	55,979	46,385	9,594	.....	4,080	1,610	3,500	979	4,800	762	.....	.....	64
736,482	.....	17,818	90,563	64,796	25,767	.....	600	2,033	5,991	416	3,125	286	.....	.....	65
1,335,005	.....	9,808	155,580	109,587	45,993	.....	6,000	2,559	7,520	2,037	7,921	325	.....	.....	66
766,272	.....	8,398	107,789	77,329	30,460	.....	7,500	5,045	4,000	692	6,400	410	.....	.....	67
875,610	.....	19,431	74,246	53,078	21,168	.....	4,100	3,281	5,618	246	2,000	74	.....	.....	68
777,905	.....	38,248	56,742	46,681	10,061	.....	2,880	36	2,962	1,141	3,000	134	.....	.....	69
843,979	73	15,328	111,731	81,772	29,959	.....	8,500	2,173	4,300	373	5,000	294	.....	.....	70
630,730	647	17,998	47,354	37,916	8,969	469	2,309	303	2,552	341	3,719	325	.....	.....	71
523,375	3,950	4,637	38,425	31,297	7,128	.....	2,000	.....	2,500	.....	4,000	495	.....	.....	72
707,498	.....	16,499	55,467	46,393	9,074	.....	2,610	10	2,800	523	4,332	1,350	.....	.....	73
597,182	.....	15,265	54,775	44,236	10,539	.....	100	2,347	3,250	406	667	110	.....	.....	74
758,219	.....	10,327	78,654	50,977	23,677	.....	.....	700	6,269	2,646	4,353	300	.....	.....	75
1,075,056	.....	38,437	139,182	106,348	32,829	5	9,064	452	5,326	1,763	3,700	162	.....	.....	76
543,271	.....	4,956	41,620	33,311	8,309	.....	70	291	5,160	394	2,740	39	.....	.....	77
520,439	.....	11,032	47,170	38,057	9,113	.....	.....	2,407	3,140	.....	3,580	189	.....	.....	78
669,240	.....	38,513	76,063	55,805	20,278	.....	.....	.....	1,200	306	.....	.....	13,600	2,733	79
935,718	.....	15,766	85,930	61,125	23,397	1,408	4,800	1,861	4,815	594	2,000	218	.....	.....	80
567,133	.....	3,566	43,901	30,754	13,147	.....	1,660	1,386	2,617	486	3,000	1,500	.....	.....	81
846,075	18,543	44,868	100,579	46,478	54,101	.....	250	1,528	3,777	532	2,200	.....	.....	.....	82
567,376	.....	17,273	45,024	35,733	9,291	.....	.....	2,946	1,800	122	4,787	295	.....	.....	83
644,428	766	7,663	45,815	38,581	7,234	.....	1,962	65	2,710	867	4,075	159	.....	.....	84
684,693	.....	29,947	63,118	56,331	6,787	.....	.....	.....	3,018	122	.....	.....	16,963	587	85
593,985	.....	11,233	28,700	22,615	6,085	.....	1,350	441	2,300	200	2,500	352	.....	.....	86
578,589	20,647	7,415	38,805	28,156	10,649	.....	1,741	14	1,620	289	3,720	234	.....	.....	87
435,353	.....	6,921	28,704	24,330	4,374	.....	2,250	.....	2,000	.....	3,000	.....	.....	.....	88
737,568	.....	17,682	57,019	38,318	16,431	2,270	150	279	3,552	1,129	2,000	561	.....	.....	89
589,573	11,055	104,537	56,996	39,086	17,307	603	300	92	3,279	395	2,000	155	.....	.....	90
384,599	.....	6,081	49,809	41,680	8,129	.....	3,126	827	4,468	331	3,890	140	.....	.....	91
404,040	.....	11,693	36,213	27,175	9,038	.....	4,126	1,744	[a] 4,458	[a] 817	1,730	78	.....	.....	92
511,491	.....	22,323	51,017	44,031	6,960	26	5,640	.....	2,400	239	1,000	57	.....	.....	93

[a] Expenses of the auditor's office are included with those of the city clerk.

TABLE 4.—PAYMENTS FOR GENERAL EXPENSES

[For a list of the cities arranged alphabetically by states, with the number

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

City number.	CITY.	Total payments for general expenses and special service expenses.	CLASSIFIED BY DIVISION OF THE GOVERNMENT OF THE CITY PAYING.			CLASSIFIED BY PAYEE.					
						Payments to public.					
			City corporation.	School districts.	Other divisions of the government of the city.	Total.	Classified by character.		Classified by object.		Payments to departments, offices, enterprises, and funds (service transfers).
							For meeting governmental costs.	Payments in error subsequently corrected by refund receipts.	Salaries and wages.	Miscellaneous objects.[1]	
94	Altoona, Pa	$389,092	$197,537	$191,555	.....	$388,918	$388,808	$110	$301,302	$87,616	$174
95	Spokane, Wash	1,207,288	676,115	531,173	.....	1,206,804	1,203,538	3,266	874,511	332,293	484
96	Lancaster, Pa	323,539	184,913	138,626	.....	322,934	322,611	323	189,528	133,406	605
97	Birmingham, Ala	646,068	646,068	.....	.....	609,807	608,866	941	432,186	177,621	36,261
98	Bayonne, N. J	620,880	620,880	.....	.....	620,865	620,720	145	427,393	193,472	15
99	South Bend, Ind	431,905	264,754	167,151	.....	431,905	431,409	496	322,266	109,639	.....
100	Butte, Mont	652,029	455,626	196,403	.....	652,029	652,029	.....	450,231	201,798	.....
101	McKeesport, Pa	423,989	233,093	190,896	.....	423,186	423,186	.....	301,864	121,322	803
102	Pawtucket, R. I	645,273	645,273	.....	.....	630,855	627,026	3,829	414,241	216,614	14,418
103	Sioux City, Iowa	422,008	220,061	201,947	.....	421,009	420,966	43	308,861	112,148	999
104	Johnstown, Pa	374,439	190,594	183,845	.....	374,439	374,423	16	277,048	97,391	.....
105	Dubuque, Iowa	339,695	221,610	118,085	.....	339,695	339,568	127	237,685	102,010	.....
106	Binghamton, N. Y	450,804	450,804	.....	.....	450,804	450,777	27	293,676	157,128	.....
107	Mobile, Ala	273,949	273,949	.....	.....	271,356	258,865	12,491	185,502	85,854	2,593
108	Augusta, Ga	346,361	346,361	.....	.....	330,923	330,923	.....	208,973	121,950	15,438
109	East St. Louis, Ill	542,195	355,006	187,189	.....	542,195	542,076	119	396,658	145,537	.....
110	Passaic, N. J	444,796	444,796	.....	.....	444,796	444,796	.....	263,583	181,213	.....
111	Topeka, Kans	381,809	179,938	201,871	.....	363,882	363,684	198	301,450	62,432	17,927
112	Allentown, Pa	340,929	177,852	163,077	.....	340,929	340,904	25	206,233	134,696	.....
113	Atlantic City, N. J	868,251	868,251	.....	.....	868,251	868,215	36	562,316	305,935	.....
114	Springfield, Ohio	482,569	325,105	157,464	.....	482,569	482,461	108	308,627	173,942	.....
115	Montgomery, Ala	330,326	330,326	.....	.....	326,826	326,740	86	237,488	89,338	3,500
116	Davenport, Iowa	597,955	373,685	224,270	.....	597,955	597,921	34	387,678	210,277	.....
117	Little Rock, Ark	335,139	206,541	128,598	.....	319,193	319,123	70	225,566	93,627	15,946
118	Wheeling, W. Va	394,663	233,615	161,048	.....	362,622	362,537	85	288,433	74,189	32,041
119	Springfield, Ill	505,274	287,524	185,028	$32,722	471,631	471,551	80	363,405	108,226	33,643
120	York, Pa	287,118	141,014	146,104	.....	287,118	287,109	9	159,781	127,337	.....
121	Malden, Mass	589,740	589,740	.....	.....	587,734	585,178	2,556	382,236	205,498	2,006
122	Wichita, Kans	337,549	196,563	140,986	.....	337,549	337,373	176	223,074	114,475	.....
123	Bay City, Mich	385,289	385,289	.....	.....	360,994	360,842	152	282,279	78,715	24,295
124	South Omaha, Nebr	289,046	138,400	150,646	.....	289,046	289,041	5	202,783	86,263	.....
125	Quincy, Ill	284,120	163,300	120,820	.....	284,120	284,091	29	203,012	81,108	.....
126	Newcastle, Pa	296,778	147,966	148,812	.....	296,778	296,726	52	198,297	98,481	.....
127	Superior, Wis	465,548	465,548	.....	.....	465,548	465,493	55	325,958	139,590	.....
128	Canton, Ohio	374,257	216,126	158,131	.....	374,257	373,974	283	267,502	106,755	.....
129	Jacksonville, Fla	426,583	426,583	.....	.....	357,628	357,628	.....	250,996	106,632	68,955
130	Chester, Pa	271,574	149,510	122,064	.....	271,574	270,644	930	167,191	104,383	.....
131	Chelsea, Mass	525,211	525,211	.....	.....	519,698	519,523	175	311,305	208,393	5,513
132	Joplin, Mo	226,893	106,544	120,349	.....	226,893	226,480	413	165,767	61,126	.....
133	Newton, Mass	899,236	899,236	.....	.....	883,647	883,571	76	583,939	299,708	15,589
134	Salem, Mass	520,808	520,808	.....	.....	520,808	520,740	68	310,963	209,845	.....
135	Haverhill, Mass	548,459	548,459	.....	.....	542,963	542,636	327	341,938	201,025	5,496
136	Rockford, Ill	345,805	182,064	163,741	.....	345,805	345,792	13	243,409	102,396	.....
137	Knoxville, Tenn	316,925	316,925	.....	.....	316,925	316,772	153	198,980	117,945	.....
138	Galveston, Tex	414,216	329,067	85,149	.....	390,580	390,440	140	274,157	116,423	23,636
139	Elmira, N. Y	403,559	403,559	.....	.....	399,959	399,882	77	244,418	155,541	3,600
140	New Britain, Conn	389,050	389,050	.....	.....	388,395	388,385	10	223,024	165,371	655
141	Oklahoma City, Okla	415,147	225,704	189,443	.....	410,947	410,779	168	305,035	105,912	4,200
142	Kalamazoo, Mich	349,834	169,426	180,408	.....	332,649	332,305	344	255,358	77,291	17,185
143	Woonsocket, R. I	334,744	334,744	.....	.....	311,048	311,005	43	193,554	117,494	23,696
144	Chattanooga, Tenn	428,824	428,824	.....	.....	426,215	425,808	407	276,634	149,581	2,609
145	Racine, Wis	337,999	337,999	.....	.....	337,999	335,666	2,333	225,327	112,672	.....
146	Fitchburg, Mass	461,096	461,096	.....	.....	459,738	459,095	643	280,973	178,765	1,358
147	Auburn, N. Y	381,455	381,455	.....	.....	354,554	354,439	115	232,210	122,344	26,901
148	Joliet, Ill	339,880	222,551	117,329	.....	339,351	339,267	84	244,366	94,985	529
149	Macon, Ga	236,613	236,613	.....	.....	230,613	230,550	63	157,806	72,807	6,000
150	West Hoboken, N. J	296,937	296,937	.....	.....	296,937	296,937	.....	185,378	111,559	.....
151	Everett, Mass	410,060	410,060	.....	.....	408,656	408,619	37	262,037	146,619	1,404
152	Oshkosh, Wis	288,184	288,184	.....	.....	288,184	288,151	33	178,832	109,352	.....
153	Sacramento, Cal	642,720	422,033	220,687	.....	642,720	642,496	224	438,544	204,176	.....
154	Pueblo, Colo	550,520	363,056	187,464	.....	511,926	511,926	.....	378,058	133,868	38,594
155	Newport, Ky	216,928	216,928	.....	.....	216,928	216,611	317	152,697	64,231	.....
156	Taunton, Mass	415,829	415,829	.....	.....	411,529	411,330	199	275,975	135,554	4,300
157	La Crosse, Wis	287,102	287,102	.....	.....	287,102	286,981	121	207,625	79,477	.....
158	Fort Worth, Tex	404,973	404,973	.....	.....	387,585	387,359	226	303,214	84,371	17,388
	San Juan, P. R	362,060	362,060	.....	.....	362,060	361,991	69	231,795	130,265	.....

[1] Including payments for charities and corrections to other civil divisions and to private associations and individuals.
[2] Expenses of the auditor's office are included with those of the city clerk.
[3] Expenses of the treasurer's office are included with those of the city clerk.

AND SPECIAL SERVICE EXPENSES: 1908.—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 25.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

CLASSIFIED BY REVENUES FROM WHICH PAID OR PAYABLE.			CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS.												
	Commercial.		I.—General government.												
			Aggregate.				Council and legislative offices.				Chief executive offices.				
							Council, board of aldermen, etc.		City clerk.		Mayor's office.		Executive boards and commissions.		
General.	Special assessments.	Departmental receipts.	Total.	Salaries and wages.	All other. Miscellaneous.	All other. Service transfers.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	City number.
$384,010	.....	$5,082	$35,361	$26,034	$9,327	.....	$470	$91	$1,200	.....	$2,500	.....	.....	.....	94
1,132,372	.....	74,916	118,417	78,429	39,988	.....	8,963	.....	4,820	$640	3,840	$158	.....	.....	95
317,557	.....	5,982	20,424	13,357	7,067	.....	564	337	1,100	.....	3,000	48	.....	.....	96
552,199	.....	93,869	55,668	36,036	19,632	.....	1,565	1,449	.....	.....	5,763	546	.....	.....	97
608,682	.....	12,198	47,952	34,667	13,285	.....	.....	.....	3,600	10	.....	.....	.....	.....	98
430,353	.....	1,552	25,761	19,925	5,836	.....	1,500	1,217	2,300	69	2,000	.....	.....	.....	99
622,922	$22,573	6,534	52,548	42,967	9,581	.....	4,800	.....	[2]5,800	.....	3,200	.....	.....	.....	100
415,788	.....	8,201	37,831	25,948	11,883	.....	1,200	399	1,500	377	2,000	100	.....	.....	101
626,142	.....	19,131	60,856	41,250	19,576	$30	5,650	2,965	6,457	1,336	1,500	676	.....	.....	102
416,006	.....	6,002	31,894	21,764	10,130	.....	2,500	10	1,800	110	2,395	73	.....	.....	103
365,535	.....	8,904	20,047	16,103	3,944	.....	480	748	1,775	.....	1,700	.....	.....	.....	104
337,655	.....	2,040	30,686	23,730	6,956	.....	3,325	.....	2,420	82	1,517	6	.....	.....	105
435,366	.....	15,438	46,812	34,607	12,205	.....	4,450	1,965	2,100	99	2,500	101	.....	.....	106
265,985	.....	7,964	32,264	19,809	12,314	141	1,315	648	[3]3,000	[3]90	3,320	30	.....	.....	107
307,183	2,610	36,568	29,780	25,601	4,179	.....	2,250	246	[3]3,200	[3]250	3,480	54	.....	.....	108
537,478	.....	4,717	50,331	36,149	14,182	.....	2,669	.....	2,800	411	3,840	34	.....	.....	109
439,958	.....	4,838	43,917	27,304	16,613	.....	.....	2,994	3,494	342	.....	219	.....	.....	110
371,401	224	10,124	24,363	19,327	5,036	.....	2,587	1,086	[2]2,693	[2]195	1,500	238	.....	.....	111
339,745	.....	1,184	26,101	20,413	5,688	.....	718	25	796	168	1,944	100	.....	.....	112
855,327	.....	12,924	77,505	51,602	25,903	.....	.....	.....	3,106	1,991	5,200	81	.....	.....	113
462,654	.....	19,915	44,853	29,476	15,377	.....	1,619	239	600	28	3,096	199	.....	.....	114
311,649	.....	18,677	28,269	20,851	7,398	20	.....	545	2,288	181	3,867	94	.....	.....	115
572,617	.....	25,338	33,434	27,685	5,749	.....	3,668	.....	1,322	.....	1,000	.....	.....	.....	116
321,805	.....	13,334	27,763	21,983	4,677	1,103	4,800	122	900	50	2,534	53	.....	.....	117
389,286	.....	5,377	30,776	27,729	2,522	525	1,117	109	[4]2,475	[4]232	1,733	29	.....	.....	118
499,358	.....	5,919	49,018	32,078	16,940	.....	2,465	981	2,100	1,527	3,790	546	.....	.....	119
285,721	.....	1,397	18,672	12,364	6,308	.....	300	.....	900	.....	2,000	.....	.....	.....	120
551,490	9,402	28,858	33,661	23,728	9,933	.....	1,583	1,421	2,443	573	1,000	200	.....	.....	121
331,314	.....	6,235	27,045	17,792	9,253	.....	2,465	.....	[4]4,437	.....	2,000	.....	.....	.....	122
380,148	.....	5,141	37,540	26,409	10,531	600	1,989	1,494	2,400	268	1,000	9	.....	.....	123
285,725	.....	3,321	27,675	21,291	6,384	.....	3,600	.....	2,460	333	2,100	75	.....	.....	124
280,564	.....	3,556	17,484	14,145	3,339	.....	1,023	341	1,200	.....	1,512	.....	.....	.....	125
286,850	.....	9,928	22,012	17,820	4,192	.....	180	3	1,200	120	1,492	141	.....	.....	126
448,896	13,598	3,054	42,487	37,581	4,906	.....	6,000	.....	2,872	534	1,500	.....	.....	.....	127
370,554	.....	3,703	25,828	20,595	5,233	.....	2,836	138	.....	.....	3,720	135	.....	.....	128
397,743	.....	28,840	36,395	27,047	9,348	.....	1,175	385	4,441	183	1,800	99	.....	.....	129
268,235	.....	3,339	28,322	18,936	9,386	.....	300	965	1,640	128	1,500	25	.....	.....	130
495,793	5,756	23,662	53,290	36,836	16,416	38	432	77	3,228	472	496	772	$8,970	$1,047	131
223,906	.....	2,987	21,205	18,540	2,665	.....	2,882	110	[4]2,292	[4]201	1,089	30	.....	.....	132
864,387	6,555	28,294	76,075	52,372	19,704	3,999	1,050	2,239	4,400	484	3,482	808	.....	.....	133
478,115	6,655	36,038	33,842	26,587	7,255	.....	350	475	2,735	194	1,950	671	.....	.....	134
497,314	9,549	41,596	40,010	28,495	11,515	.....	250	717	2,400	357	3,200	457	.....	.....	135
333,467	.....	12,338	25,611	16,999	8,612	.....	2,097	.....	(5)	(5)	1,560	.....	.....	.....	136
307,091	.....	9,834	16,828	11,669	5,159	.....	1,100	1,185	[3]1,800	[3]142	1,000	88	.....	.....	137
343,170	.....	71,040	26,086	22,635	3,451	.....	.....	.....	1,200	.....	.....	.....	7,000	.....	138
393,036	2,969	7,554	42,086	28,468	13,618	.....	1,275	947	2,280	452	2,100	6	.....	.....	139
351,297	5,981	31,772	42,918	28,941	13,977	.....	.....	333	4,838	943	1,200	53	.....	.....	140
388,866	.....	26,281	30,456	21,220	9,236	.....	4,403	36	4,155	565	2,400	451	.....	.....	141
327,898	1,472	20,464	31,961	21,937	10,024	.....	3,000	387	2,181	779	500	165	.....	.....	142
314,439	.....	20,305	36,252	19,435	16,502	315	3,100	583	4,062	580	1,083	188	.....	.....	143
394,668	.....	34,156	27,481	19,354	8,127	.....	3,339	375	.....	.....	1,800	175	.....	.....	144
321,608	7,997	8,394	19,869	16,891	2,978	.....	2,366	43	[4]2,713	[4]111	800	.....	.....	.....	145
426,668	4,214	30,214	33,411	22,156	11,149	106	250	328	2,100	1,919	2,000	223	.....	.....	146
369,999	7,556	3,900	32,301	19,855	11,946	500	.....	1,665	1,994	118	770	100	.....	.....	147
336,578	.....	3,302	26,726	20,976	5,750	.....	2,260	.....	[3]3,360	[3]377	1,500	.....	.....	.....	148
221,688	.....	14,925	24,419	19,070	5,349	.....	1,800	470	1,800	465	3,200	166	.....	.....	149
294,105	.....	2,832	24,273	17,092	7,181	.....	2,800	975	2,600	94	400	.....	.....	.....	150
391,572	6,913	11,575	35,170	24,020	11,142	8	700	1,001	2,008	485	1,500	404	.....	.....	151
278,392	6,020	3,772	18,434	16,302	2,132	.....	3,041	.....	1,650	.....	1,000	.....	.....	.....	152
636,899	.....	5,821	83,673	57,907	25,766	.....	2,853	594	3,156	457	4,196	544	.....	.....	153
545,453	.....	5,067	40,783	31,962	8,821	.....	4,800	.....	2,400	64	1,800	40	.....	.....	154
213,872	.....	3,056	26,773	21,861	4,912	.....	2,182	574	3,085	380	1,800	27	.....	.....	155
381,961	2,780	31,088	29,589	22,146	6,931	512	196	11	2,800	611	1,200	278	.....	.....	156
282,966	750	3,386	27,450	22,590	4,860	.....	.....	.....	2,050	497	.....	.....	.....	.....	157
398,557	.....	6,416	46,959	38,914	8,045	.....	.....	.....	2,525	210	.....	.....	16,200	14	158
336,015	.....	26,045	43,040	39,782	3,258	.....	.....	.....	5,595	174	6,970	755	.....	.....	

[4] Part of the expenses of the auditor's office is included with the expenses of the city clerk.
[5] Expenses of the city clerk's office are included with those of the comptroller.

TABLE 4.—PAYMENTS FOR GENERAL EXPENSES

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		I.—General government—Continued.											
		Finance offices and accounts.										General law offices.	
		Auditor or comptroller.		Treasurer or chamberlain.		Assessment of revenues.		Collection of revenues.		Other finance offices and accounts.			
		Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.
	Grand total	$1,984,580	$361,997	$1,716,397	$223,779	$3,184,815	$430,612	$1,816,457	$763,643	$550,854	$709,436	$2,102,846	$766,633
	Group I	1,340,324	187,341	1,009,897	87,013	2,305,948	302,766	1,286,548	581,326	519,692	576,402	1,434,805	514,389
	Group II	340,689	82,963	335,120	66,707	414,334	51,605	216,228	88,049	20,358	65,040	334,111	130,891
	Group III	184,276	43,045	215,855	43,446	321,149	56,157	181,421	49,872	8,334	32,377	190,237	63,813
	Group IV	119,291	48,628	155,525	26,613	143,384	20,084	132,260	44,396	2,470	35,617	143,693	57,540
	GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.												
1	New York, N. Y.	$676,448	$75,281	$141,130	$4,467	$509,804	$90,779	$470,470	$35,203	$457,511	$88,370	$590,354	$212,506
2	Chicago, Ill.	129,376	31,103	385,794	28,189	544,092	203,984	71,851	405,786		16,006	329,416	147,400
3	Philadelphia, Pa.	61,794	5,527	52,228	3,598	215,475	26,103	250,262	47,710	18,000	172,456	153,050	34,259
4	St. Louis, Mo.	60,585	11,898	16,200	362	73,312	3,657	103,034	26,241		5,949	29,400	8,406
5	Boston, Mass.	38,996	3,147	48,493	8,416	178,619	6,027	104,994	19,426	28,658	12,302	43,919	27,962
6	Baltimore, Md.	14,462	1,198	12,000	821	42,367	2,182	81,802	10,079	549	197,842	22,130	8,159
7	Pittsburg, Pa.	51,077	313	[1] 81,970	[1] 3,155	149,946	809	[1] 2,815	([1])		60,523	34,048	9,006
8	Cleveland, Ohio	53,416	16,788	24,103	4,840	70,894	6,974	32,040			3,273	29,962	4,528
9	Buffalo, N. Y.	44,018	8,945	46,292	4,652	34,553	2,567	9,306	17,221		390	29,177	9,368
10	San Francisco, Cal.	22,600	3,837	17,973	8,814	100,465	8,153	62,391	5,770		6,062	29,000	18,568
11	Detroit, Mich.	39,698	7,684	[2] 72,598	[2] 7,709	44,473	4,117	([2])	([2])	8,524	933	22,229	11,903
12	Cincinnati, Ohio	43,975	7,565	30,618	5,639	132,302	2,674	25,996	187		3,263	38,371	6,316
13	Milwaukee, Wis.	11,827	3,871	[2] 39,685	[2] 4,614	40,619	4,200	([2])	([2])		2,453	16,780	3,896
14	New Orleans, La.	19,597	8,853	21,713	877	33,947	1,788	16,176	4,246		5,448	28,310	2,064
15	Washington, D. C.	24,049	768	6,785	684	70,143	5,278	24,382	2,917			13,244	4,159
16	Newark, N. J.	48,406	563	12,315	176	64,937	3,474	31,029	6,540	6,450	1,134	25,415	5,989
	GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.												
17	Minneapolis, Minn.	$15,243	$3,502	$12,288	$1,585	$26,085	$6,211				$1,022	$15,420	$8,852
18	Jersey City, N. J.	9,367	986	5,825	177	32,628	11,813	$22,264	$23,504	$6,600	2,974	10,000	2,134
19	Indianapolis, Ind.	11,643	3,113	10,600	898	9,768	3,894				886	8,862	2,271
20	Louisville, Ky.	9,549	9,319	4,997	840	23,092	665	11,445	2,935		8,286	22,296	1,444
21	St. Paul, Minn.	8,840	818	12,913	295	1,468					489	11,326	1,073
22	Providence, R. I.	8,018	439	16,365	8,145	20,641	1,925	3,158	4,904			12,508	899
23	Rochester, N. Y.	16,282	6,361	[1] 21,817	[1] 4,710	18,290	2,084	[1] 1,500	[1] 4,164	2,496	982	16,140	2,075
24	Kansas City, Mo.	40,200	4,854	[2] 8,080	[2] 853	22,033	2,293	[2] 32,717	[2] 10,717			22,617	15,783
25	Toledo, Ohio	8,000	1,275	6,600	342	4,691					742	11,700	2,901
26	Denver, Colo.	24,157	6,235	[2] 54,315	[2] 8,347	71,711	3,617	([2])	([2])		476	18,800	24,097
27	Columbus, Ohio	12,788	904	10,120	592			850	1,113		1,622	11,055	2,365
28	Los Angeles, Cal.	19,560	1,123	12,587	939	35,885	2,234	30,214	1,623			30,510	8,619
29	Worcester, Mass.	5,782	666	6,354	1,178	13,098	2,200	6,800	3,322			5,539	501
30	Seattle, Wash.	25,712	22,036	56,848	23,455	300	676				396	28,953	14,392
31	Memphis, Tenn.	5,000	3,478	1,602		5,020	732	10,371	1,797		31,914	6,900	1,838
32	Omaha, Nebr.	11,612	2,654	3,595	2,715				15,931	2,100	2,681	11,300	19,632
33	New Haven, Conn.	8,346	1,852	1,650	250	13,714	488	11,710	2,388	1,662	309	4,500	2,701
34	Scranton, Pa.	7,000	979	9,772	910	8,229	361	12,439			1,412	8,000	4,490
35	Syracuse, N. Y.	11,120	4,141	[1] 14,969	[1] 2,281	17,428	1,339	([1])	[1] 3,173		1,338	11,420	1,854
36	St. Joseph, Mo.	6,352	727	[1] 5,198	[1] 283	3,879	1,131	[1] 887	[1] 179	1,200	7,710	5,400	937
37	Portland, Oreg.	26,593	2,607	7,450	885			4,500	1,713		184	9,106	1,686
38	Paterson, N. J.	2,900	2	3,099	2	9,450	1,135	8,380	1,183	4,500	251	5,000	1,953
39	Atlanta, Ga.	8,650	757	1,100	187	13,750	3,902	18,965	2,965		61	6,750	1,614
40	Richmond, Va.	6,005		6,991		9,576	36	14,381	631	1,800		7,100	
41	Dayton, Ohio	7,400	1,025	5,150	307							8,500	1,096
42	Fall River, Mass.	4,107	1,580	4,800	837	9,792	1,600	5,335	1,717			2,000	1,188
43	Nashville, Tenn.	4,600	119	4,309	231	6,700	97	1,541			656	6,650	1,888
44	Grand Rapids, Mich.	8,534	587	8,189	826	12,750	563	6,873	993			5,675	850
45	Hartford, Conn.	3,300	575	6,790	880	11,400	635	8,250	2,436		512	5,790	768
46	Cambridge, Mass.	4,029	269	10,747	3,757	12,956	1,974	3,648	661		137	4,294	1,000

[1] Part of the expenses of the collector's office is included with the expenses of the treasurer.
[2] Expenses of the collector's office are included with those of the treasurer.

AND SPECIAL SERVICE EXPENSES: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 25.]

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.																City number.
I.—General government—Continued.																
Elections.		Miscellaneous offices.		Courts.										General government buildings.		
				General police or municipal courts.		Special municipal courts.		Superior courts.		Prosecuting attorney.		Sheriff and marshal.				
Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	
$2,703,205	$1,837,580	$3,874,915	$961,851	$1,869,745	$346,854	$2,395,919	$331,474	$4,676,962	$2,268,055	$981,056	$193,144	$1,347,828	$180,964	$2,599,142	$3,665,502	
2,147,504	1,426,812	2,431,854	693,509	1,466,565	292,964	2,237,362	304,688	4,553,916	2,208,424	901,128	187,738	1,314,112	168,997	2,116,383	2,882,572	
302,474	209,283	729,460	120,647	209,163	26,471	96,303	20,035	108,452	48,431	53,228	4,040	32,516	11,781	249,012	306,893	
155,994	123,287	435,859	83,686	124,047	18,347	41,605	4,469	10,524	9,931	15,032	418	1,200	186	139,082	265,190	
97,233	78,498	277,742	54,009	69,970	9,082	20,649	2,282	4,070	1,269	11,668	948	.....	.....	94,665	210,847	
GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.																
$601,327	$424,361	$590,930	$319,498	$629,393	$45,851	$1,513,727	$111,639	$2,182,502	$718,426	$408,888	$109,215	$228,744	$35,050	$927,161	$1,519,263	1
214,039	286,520	293,869	49,898	343,774	114,461	121,798	34,600	704,075	69,249	128,472	21,220	357,137	7,219	183,816	516,573	2
471,050	296,601	451,008	74,398	84,000	2,303	100,470	17,595	311,635	278,333	63,600	22,500	85,679	26,399	284,008	140,215	3
129,254	75,562	91,595	57,632	11,674	1,511	36,601	15,858	284,849	127,388	24,600	3,150	88,162	1,810	52,018	52,656	4
103,819	97,411	151,787	36,597	160,593	41,187	47,821	20,661	187,120	233,725	1,200	.....	115,896	6,036	98,493	91,332	5
113,821	30,264	58,475	25,724	37,127	24,509	26,693	788	20,347	43,511	18,355	.....	58,479	.....	57,719	89,810	6
125,642	43,642	119,199	9,711	16,909	18,816	41,248	6,787	106,613	166,104	30,090	264	36,962	4,613	78,641	57,854	7
86,049	24,927	68,867	21,273	21,565	15,658	54,689	7,226	66,430	88,775	28,278	112	42,365	1,706	67,677	84,908	8
34,572	22,366	44,100	15,188	11,800	494	37,016	2,891	89,524	79,745	21,644	6,844	12,000	5,661	43,605	28,220	9
101,500	40,311	107,824	21,787	37,200	898	17,980	2,376	155,785	127,121	88,971	15,193	73,188	61,298	35,164	102,831	10
70,192	19,552	99,420	8,562	18,300	3,789	89,597	32,938	100,461	3,782	17,876	3,879	42,744	2,576	62,648	29,456	11
43,984	17,922	78,523	14,829	16,423	1,823	30,391	7,902	94,249	51,908	13,140	1,475	38,856	3,706	64,242	40,439	12
39,128	20,103	36,469	1,775	12,281	6,464	34,262	19,096	39,736	55,483	19,257	3,886	36,455	5,398	33,570	46,121	13
18,322	1,348	149,621	15,129	27,189	1,284	8,885	1,096	95,300	9,884	13,334	.....	53,970	2,396	15,402	3,231	14
.....	.....	58,925	16,137	23,848	13,802	46,608	13,740	74,802	84,680	.....	.....	31,780	8	49,820	25,398	15
24,805	15,622	41,242	5,371	14,519	104	29,576	9,495	40,488	70,310	23,423	.....	11,675	5,121	62,399	54,265	16
GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.																
$14,810	$8,210	$11,850	$2,210	$18,573	$1,428	.....	.....	.....	.....	$1,200	.....	.....	.....	$23 436	$15,877	17
.....	.....	23,105	5,527	10,600	463	$13,860	$3,159	.....	.....	1,500	.....	.....	.....	17,252	17,810	18
.....	.....	35,670	11,065	2,950	151	.....	.....	.....	.....	.....	$41	.....	.....	3,436	9,665	19
1,472	1,316	39,109	2,259	23,055	2,211	.....	.....	.....	$272	.....	.....	.....	.....	6,007	12,128	20
42,024	10,234	12,030	205	17,935	442	.....	.....	.....	.....	1,200	.....	.....	.....	10,638	10,750	21
14,965	8,700	39,447	4,683	2,000	.....	6,717	505	.....	.....	.....	.....	.....	.....	13,853	13,997	22
13,559	16,009	24,190	2,726	9,200	1,249	10,150	696	.....	.....	750	.....	.....	.....	14,290	15,553	23
20,243	29,239	32,294	7,189	9,045	854	.....	.....	.....	.....	.....	.....	.....	.....	26,977	32,951	24
12,951	4,931	38,961	2,712	3,825	558	9,100	961	.....	.....	1,500	.....	.....	.....	.....	13,966	25
57,389	32,346	102,407	14,732	21,023	1,122	11,830	5,326	$91,235	41,014	21,675	3,905	$29,677	$9,859	31,661	31,169	26
16,716	10,001	26,447	925	8,999	1,076	9,900	1,800	.....	.....	800	.....	.....	.....	3,046	4,883	27
16,927	8,583	42,647	7,934	17,934	741	.....	.....	.....	.....	10,532	.....	.....	.....	8,938	5,208	28
6,319	6,595	16,535	3,437	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,802	6,517	29
17,846	6,389	76,419	22,507	5,655	698	.....	.....	.....	.....	.....	.....	.....	.....	2,292	11,180	30
.....	.....	1,500	188	5,200	1,150	.....	.....	.....	.....	.....	.....	.....	.....	1,172	3,128	31
5,155	4,190	12,869	2,280	3,000	494	.....	.....	.....	.....	1,200	10	.....	.....	8,586	6,970	32
12,878	4,924	8,960	780	10,802	9,110	.....	773	.....	.....	6,940	84	1,200	27	3,144	7,863	33
.....	1,958	6,480	993	2,000	18	.....	.....	.....	.....	.....	.....	.....	.....	2,040	2,727	34
10,191	18,053	39,101	6,064	4,750	421	8,740	1,459	.....	.....	.....	.....	1,200	1,895	6,321	13,760	35
1,564	2,235	15,863	2,666	1,500	.....	.....	.....	.....	.....	1,000	.....	.....	.....	1,080	3,000	36
.....	816	33,390	7,581	3,000	542	.....	.....	.....	.....	.....	.....	.....	.....	9,457	4,130	37
.....	634	4,500	60	2,700	.....	5,207	227	.....	.....	.....	.....	.....	.....	3,600	5,097	38
783	700	5,400	209	4,200	145	.....	.....	.....	.....	.....	.....	.....	.....	2,184	4,728	39
1,622	1,146	8,368	85	4,808	.....	7,550	1,281	9,250	6,689	1,000	.....	.....	.....	13,033	9,934	40
8,221	7,120	18,927	2,511	3,317	1,945	5,200	1,073	.....	.....	1,200	.....	.....	.....	2,550	2,455	41
4,679	2,831	10,020	1,756	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,542	6,457	42
653	202	10,800	132	2,500	119	.....	.....	.....	.....	.....	.....	.....	.....	1,080	1,271	43
5,267	5,128	7,598	1,114	4,600	483	4,146	179	7,967	456	.....	.....	.....	.....	5,139	8,757	44
5,980	8,441	18,136	4,965	5,992	1,053	3,903	2,596	.....	.....	2,731	.....	439	.....	2,138	15,339	45
10,360	8,352	6,437	1,132	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	10,320	10,025	46

[a] Part of the expenses of the treasurer's office is included with the expenses of the collector.

TABLE 4.—PAYMENTS FOR GENERAL EXPENSES

[For a list of the cities arranged alphabetically by states, with the number

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		I.—General government—Continued.											
		Finance offices and accounts.										General law offices.	
		Auditor or comptroller.		Treasurer or chamberlain.		Assessment of revenues.		Collection of revenues.		Other finance offices and accounts.			
		Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.
47	Albany, N. Y.	$8,292	$1,335	$8,700	$3,333	$14,200	$1,049	$1,288	$3,877	.....	$768	$7,800	$645
48	Reading, Pa.	2,100	451	3,000	500	7,925	629	7,874	605	.....	2,163	3,450	1,646
49	Lowell, Mass.	3,894	1,451	[1] 8,582	[1] 2,709	12,320	1,013	(1)	(1)	.....	.....	4,828	759
50	Trenton, N. J.	4,200	5	5,300	40	13,519	252	7,642	214	.....	3	2,500	1,626
51	Bridgeport, Conn.	3,720	1,176	800	168	11,229	1,574	6,253	1,482	$3,500	473	1,800	780
52	Camden, N. J.	5,500	190	3,700	.....	11,150	407	9,225	400	1,500	34	4,800	742
53	Wilmington, Del.	2,700	451	2,100	233	8,190	436	7,289	.....	.....	2,149	4,000	260
54	Des Moines, Iowa.	4,972	1,309	2,700	402	1,220	3,056	.....	5,006	.....	.....	8,660	6,877
55	Lynn, Mass.	2,191	843	[1] 10,164	[1] 4,119	12,422	2,216	(1)	(1)	.....	.....	3,636	1,287
56	New Bedford, Mass.	4,017	1,320	[1] 13,005	[1] 2,309	11,855	1,979	(1)	(1)	.....	.....	1,500	845
57	Kansas City, Kans.	(2)	2,505	1,800	50	.....	.....	.....	.....	3,195	893	5,280	1,882
58	Springfield, Mass.	2,302	197	6,439	857	9,257	2,052	6,615	2,143	.....	391	2,475	237
59	Troy, N. Y.	7,900	916	7,300	1,138	8,200	781	1,350	5,036	.....	1,715	8,135	1,235
60	Oakland, Cal.	7,300	1,732	4,800	223	27,055	3,423	18,664	7,187	.....	265	5,060	5,221
61	Lawrence, Mass.	1,500	740	[1] 6,110	[1] 1,363	5,029	960	(1)	(1)	.....	.....	800	120
62	Somerville, Mass.	700	365	[2] 7,193	[2] 4,264	9,611	1,149	[2] 2,283	(2)	.....	175	2,227	277
63	Duluth, Minn.	5,262	453	4,001	405	8,014	4,452	.....	.....	.....	1,164	6,407	981
64	Savannah, Ga.	1,620	.....	9,675	1,118	4,125	523	4,500	779	.....	191	3,000	584
65	Norfolk, Va.	5,612	2,016	4,477	375	3,100	519	9,853	706	.....	799	2,980	1,095
66	Yonkers, N. Y.	9,700	1,253	8,044	1,757	12,058	1,581	4,286	3,569	.....	1,900	7,931	9,425
67	Schenectady, N. Y.	7,150	1,262	5,100	1,693	8,700	1,025	2,629	3,009	.....	1,121	6,700	398
68	Hoboken, N. J.	2,500	7	4,500	9	8,611	1,256	5,752	648	.....	817	4,300	540
69	Peoria, Ill.	2,850	110	2,700	28	1,800	326	1,259	110	.....	295	8,170	191
70	Utica, N. Y.	6,960	3,157	7,180	715	9,300	1,596	865	4,340	.....	485	6,500	828
71	Manchester, N. H.	2,168	152	2,517	239	7,827	671	4,063	675	.....	.....	800	21
72	Evansville, Ind.	5,401	788	2,900	.....	.....	500	296	.....	.....	148	2,000	27
73	San Antonio, Tex.	3,200	478	1,200	.....	9,288	1,516	6,091	471	.....	157	3,860	468
74	Elizabeth, N. J.	9,994	761	2,000	63	11,518	595	3,013	1,145	.....	61	2,667	1,481
75	Waterbury, Conn.	4,476	2,226	983	156	8,680	3,176	4,460	3,121	.....	.....	3,175	1,767
76	Salt Lake City, Utah.	7,868	8,728	8,777	1,527	.....	4,040	10,260	479	.....	382	6,623	279
77	Wilkes-Barre, Pa.	2,600	171	3,000	238	4,240	1,177	11,155	518	.....	97	1,600	1,833
78	Erie, Pa.	2,900	274	3,000	430	3,666	85	13,099	.....	.....	1,449	3,080	807
79	Houston, Tex.	3,978	178	600	127	6,836	3,300	7,651	35	.....	2,112	8,378	7,402
80	Tacoma, Wash.	5,856	680	6,616	4,225	.....	1,811	1,200	1,068	.....	1,220	7,800	429
81	Harrisburg, Pa.	3,800	440	4,540	857	3,865	495	6,792	.....	.....	6,969	3,700	681
82	Portland, Me.	2,140	121	[1] 6,939	[1] 2,568	7,809	553	(1)	(1)	.....	.....	1,200	397
83	Charleston, S. C.	.....	.....	5,534	814	5,098	554	2,700	167	.....	1,809	2,100	13
84	Youngstown, Ohio.	4,320	737	2,447	176	.....	.....	.....	.....	.....	1,029	2,992	723
85	Dallas, Tex.	4,200	328	10	25	10,304	1,221	5,582	.....	.....	715	6,000	147
86	Terre Haute, Ind.	2,550	535	1,000	146	.....	400	.....	.....	.....	96	3,383	240
87	Akron, Ohio.	4,100	281	1,650	285	.....	.....	.....	.....	.....	80	2,720	2,771
88	Fort Wayne, Ind.	2,800	256	1,000	10	.....	500	.....	.....	.....	36	2,000	400
89	Holyoke, Mass.	2,600	912	3,200	603	5,376	1,339	4,201	712	.....	216	1,200	1,436
90	Brockton, Mass.	1,563	154	3,436	807	6,957	1,165	3,281	1,844	35	.....	1,750	42
91	Covington, Ky.	1,800	457	[3] 3,050	[3] 279	3,543	509	(3)	[3] 446	.....	.....	3,683	1,193
92	Lincoln, Nebr.	(4)	(4)	[1] 6,715	[1] 972	1,363	78	(1)	(1)	.....	.....	3,300	2,246
93	Saginaw, Mich.	3,000	1,084	7,381	1,091	5,889	218	.....	80	104	.....	3,287	269

[1] Expenses of the collector's office are included with those of the treasurer.
[2] Part of the expenses of the auditor's office is included with the expenses of the city clerk.

AND SPECIAL SERVICE EXPENSES: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 25.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.

I.—General government—Continued.

Elections.		Miscellaneous offices.		Courts.								General government buildings.		City number.
				General police or municipal courts.		Special municipal courts.		Superior courts.		Prosecuting attorney.		Sheriff and marshal.				
Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	
$13,540	$10,940	$23,864	$2,800	$6,400	$809	$7,900	$676							$5,920	$15,296	47
														520	1,698	48
9,894	4,953	19,558	5,826											9,984	6,471	49
268	2,681	8,809	1,187	3,000	77	3,858	39							860	4,654	50
7,903	4,058	11,249	1,345	4,182	4,968	710	640			$2,000				4,312	8,134	51
360	397			2,700		3,847								3,430	24,396	52
2,809	6,330	6,903	220	3,420	668									750	8,017	53
227	6	4,139	1,972	2,704	499									923	1,658	54
3,648	4,891	8,695	1,407											2,842	8,596	55
4,076	5,117	8,355	3,168											5,006	2,258	56
7,996	2,200			1,200	802					1,500				1,876	4,011	57
4,794	3,047	9,489	3,249											785	3,099	58
6,491	9,705	9,480	2,510	6,350	440	3,400	369		$1,235					4,562	7,581	59
12,344	16,046	31,119	4,079	9,856	831					3,527	$181			3,164	4,486	60
5,410	2,952	10,121	2,935											2,698	3,118	61
3,553	3,191	9,390	1,434											2,365	4,311	62
9,215	500	9,100	2,415	13,579	827									1,740	2,436	63
		4,800	420	1,200	253									5,085	2,375	64
622	980	15,899	2,584	600	175	1,030	635	$6,287	8,552	1,500	237			3,120	4,359	65
8,162	8,403	20,889	4,676	6,997	781	7,828	1,375							2,301	6,352	66
4,615	4,460	13,772	4,801	5,150	266	3,485	373							2,128	5,905	67
330	203	5,000	139	3,400	413	4,142	158							2,825	13,377	68
2,512	1,850	9,021	1,597	3,372	43									6,155	4,200	69
5,994	5,079	16,965	2,813	6,540	168									3,668	7,938	70
3,759	986	3,450	692	2,400	511									2,352	4,522	71
		9,200	1,210	1,800	370									1,200	3,590	72
1,450	911	6,208	353	2,400	102									2,954	2,735	73
565	330	2,255	93	1,200	63	4,105	80							2,902	3,004	74
5,678	1,783			5,810	928					3,450		$1,200	$186	2,443	5,688	75
1,311	1,809	35,409	6,532	9,967	1,210			1,737						6,306	5,471	76
	29													2,746	3,522	77
		4,032	495											1,560	2,977	78
618	380	9,758	743	1,800	111									1,386	2,851	79
4,060	1,592	16,661	5,118	1,800	597									5,517	5,392	80
														780	333	81
4,623	7,114	10,584	3,633											6,956	37,655	82
		10,789	1,056	1,650										1,285	1,515	83
3,302	1,154	12,298	909	2,760	536									1,715	1,159	84
1,366	341	5,180	449	2,140	740									1,548	2,112	85
		6,450	206	1,630	199									1,452	3,170	86
3,542	2,947	7,420	554		93		124			1,000				643	2,977	87
		7,500	388	2,640	196									1,140	2,528	88
2,754	2,898	10,871	1,629											2,414	6,987	89
1,713	1,159	9,130	7,529											5,622	4,568	90
676	28	7,009	86	1,800	428			2,500	144	2,055				4,080	3,261	91
1,402	1,100	760		1,200										2,122	2,003	92
4,412	737	4,278	434	2,400	243	1,300								2,940	2,444	93

[3] Part of the expenses of the collector's office is included with the expenses of the treasurer.
[4] Expenses of the auditor's office are included with those of the city clerk.

TABLE 4.—PAYMENTS FOR GENERAL EXPENSES

[For a list of the cities arranged alphabetically by states, with the number

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.

I.—General government—Continued.

City number.	CITY.	Finance offices and accounts.										General law offices.	
		Auditor or comptroller.		Treasurer or chamberlain.		Assessment of revenues.		Collection of revenues.		Other finance offices and accounts.			
		Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.
94	Altoona, Pa.	$1,500	$24	$2,400	$59	$1,310	.....	$5,947	$1,875	.....	$3,461	$2,160	$585
95	Spokane, Wash.	6,520	2,094	9,338	1,915	5,336	.....	.....	1,130	.....	49	7,320	3,947
96	Lancaster, Pa.	2,640	36	2,560	140	1,075	$17	1,133	.....	.....	4,507	900	347
97	Birmingham, Ala.	3,558	1,718	2,400	347	.....	1,717	5,722	1,716	.....	1,110	3,772	2,668
98	Bayonne, N. J.	3,100	300	3,499	185	1,625	10	5,863	1,294	.....	.....	2,000	522
99	South Bend, Ind.	3,400	145	1,000	124	.....	.....	.....	.....	.....	62	1,500	1,427
100	Butte, Mont.	(1)	.....	[2]7,800	.....	1,150	.....	(2)	.....	.....	32	6,600	1,559
101	McKeesport, Pa.	2,820	881	[3]150	[3]242	5,560	74	[3]8,679	[3]766	.....	376	2,640	3,863
102	Pawtucket, R. I.	3,020	1,897	2,824	330	4,750	1,684	2,823	1,860	.....	55	3,289	248
103	Sioux City, Iowa.	2,195	99	2,500	141	.....	.....	.....	2,000	.....	212	2,596	412
104	Johnstown, Pa.	1,750	.....	2,200	.....	1,720	.....	2,316	.....	.....	1,200	1,000	25
105	Dubuque, Iowa.	2,310	719	3,970	51	4,059	115	481	36	.....	.....	2,740	371
106	Binghamton, N. Y.	1,950	564	[4]2,100	[4]769	3,900	333	(4)	[4]1,608	$468	446	3,200	359
107	Mobile, Ala.	.....	2,485	(3)	(3)	.....	665	5,784	1,135	.....	1,303	1,800	3,839
108	Augusta, Ga.	(1)	(1)	[4]2,400	[4]231	2,285	244	[4]1,200	[4]128	.....	.....	2,000	940
109	East St. Louis, Ill.	2,400	67	1,200	47	3,540	.....	2,840	119	.....	1,616	2,000	2,719
110	Passaic, N. J.	1,230	681	1,200	12	5,400	842	5,741	2,739	.....	254	1,700	4
111	Topeka, Kans.	(1)	(1)	1,250	231	.....	300	1,320	76	.....	364	2,700	1,103
112	Allentown, Pa.	1,945	293	2,969	157	1,771	50	7,294	50	.....	2,889	1,749	567
113	Atlantic City, N. J.	5,640	3,623	2,400	375	7,797	67	3,608	913	.....	2,306	4,440	1,150
114	Springfield, Ohio.	2,720	1,411	2,100	472	.....	.....	.....	.....	.....	.....	2,594	696
115	Montgomery, Ala.	.....	300	[2]2,166	[2]166	1,985	302	(2)	(2)	.....	3,956	1,625	263
116	Davenport, Iowa.	1,322	544	3,615	994	2,825	.....	160	.....	.....	.....	3,928	.....
117	Little Rock, Ark.	900	348	5,584	144	.....	24	1,500	1,403	.....	728	1,680	953
118	Wheeling, W. Va.	(4)	[4]216	1,755	76	600	.....	7,960	151	.....	.....	1,625	157
119	Springfield, Ill.	3,150	5,038	2,100	1,247	.....	.....	.....	.....	.....	.....	3,420	335
120	York, Pa.	1,600	.....	100	30	1,610	.....	4,464	.....	.....	1,131	1,000	437
121	Malden, Mass.	2,000	488	[2]5,174	[2]1,384	4,561	860	(2)	(2)	.....	.....	1,425	188
122	Wichita, Kans.	(4)	400	1,387	63	.....	.....	.....	.....	.....	735	1,933	1,453
123	Bay City, Mich.	3,000	1,116	[2]3,750	[2]1,578	3,300	866	(2)	(2)	.....	.....	2,020	888
124	South Omaha, Nebr.	.....	.....	3,900	634	1,914	60	.....	.....	.....	.....	3,300	889
125	Quincy, Ill.	1,200	5	933	.....	.....	465	250	375	.....	15	925	10
126	Newcastle, Pa.	2,141	19	1,000	84	1,807	46	4,791	298	.....	627	2,000	303
127	Superior, Wis.	2,040	54	[2]4,943	[2]92	4,094	.....	(2)	(2)	.....	251	2,600	873
128	Canton, Ohio.	2,680	417	2,520	747	378	.....	.....	66	.....	10	2,480	871
129	Jacksonville, Fla.	4,375	3,113	2,660	547	.....	.....	4,276	410	.....	123	1,900	34
130	Chester, Pa.	993	.....	1,500	65	1,520	88	6,119	.....	.....	2,536	1,500	2,128
131	Chelsea, Mass.	1,000	216	[2]4,050	[2]1,425	5,025	977	(2)	(2)	.....	223	2,680	2,295
132	Joplin, Mo.	(4)	[4]30	74	40	855	38	4,632	243	720	39	900	632
133	Newton, Mass.	3,600	1,343	[4]6,628	[4]2,346	11,621	1,732	(4)	[4]1,393	.....	.....	3,600	1,000
134	Salem, Mass.	1,800	40	1,877	347	5,000	517	2,489	196	.....	.....	2,050	1,407
135	Haverhill, Mass.	1,132	367	[2]4,772	[2]1,049	5,250	1,035	(2)	(2)	.....	1,483	1,000	195
136	Rockford, Ill.	[1]4,364	[1]648	.....	6	.....	.....	524	5,577	.....	.....	1,600	334
137	Knoxville, Tenn.	[3]2,500	[3]401	(3)	(3)	.....	400	[3]792	[3]51	.....	244	1,063	1,503
138	Galveston, Tex.	1,600	.....	1,250	.....	1,800	.....	4,004	886	.....	600	2,700	319
139	Elmira, N. Y.	.....	450	2,933	476	2,675	376	547	1,619	682	.....	1,781	993
140	New Britain, Conn.	700	173	200	113	4,800	290	3,218	551	.....	248	2,000	39
141	Oklahoma City, Okla.	3,790	253	650	22	.....	.....	.....	.....	.....	965	718	1,219
142	Kalamazoo, Mich.	1,375	115	[2]2,563	[2]425	2,913	862	(2)	(2)	.....	318	1,522	2,398
143	Woonsocket, R. I.	434	7,367	650	104	1,965	852	813	1,395	.....	198	1,715	157
144	Chattanooga, Tenn.	2,000	2,083	2,500	510	.....	767	.....	523	600	51	2,000	1,871
145	Racine, Wis.	(4)	[4]734	[2]2,386	[2]156	1,171	38	(2)	(2)	.....	.....	1,200	260
146	Fitchburg, Mass.	1,200	217	1,200	314	3,844	788	1,400	141	.....	.....	1,000	104
147	Auburn, N. Y.	1,500	327	2,150	663	2,399	347	.....	1,741	.....	3	1,500	409
148	Joliet, Ill.	(1)	(1)	1,472	.....	.....	.....	2,820	450	.....	.....	2,760	1,202
149	Macon, Ga.	.....	336	[4]2,100	[4]124	500	230	[4]2,080	[4]419	.....	.....	2,000	853
150	West Hoboken, N. J.	.....	300	1,300	115	2,537	192	2,300	1,231	.....	.....	1,175	.....
151	Everett, Mass.	1,613	145	[2]2,666	[2]850	4,412	323	(2)	(2)	.....	335	1,269	566
152	Oshkosh, Wis.	1,300	.....	[2]1,400	.....	1,462	100	(2)	.....	.....	.....	1,200	6
153	Sacramento, Cal.	5,271	2,570	1,500	137	1,619	645	9,241	1,554	.....	328	1,500	1,079
154	Pueblo, Colo.	1,500	60	2,968	2,331	.....	.....	.....	3,262	.....	.....	4,500	536
155	Newport, Ky.	2,250	105	[4]2,120	[4]115	900	86	(4)	[4]832	.....	75	1,800	850
156	Taunton, Mass.	2,005	386	[2]3,767	[2]1,255	3,343	660	(2)	(2)	.....	61	824	126
157	La Crosse, Wis.	1,800	463	[2]2,700	[2]11	2,804	.....	(2)	(2)	.....	.....	1,800	.....
158	Fort Worth, Tex.	2,458	404	300	.....	617	.....	7,129	2,184	.....	92	3,775	54
	San Juan, P. R.	3,312	119	7,026	226	.....	.....	.....	.....	.....	.....	1,650	237

[1] Expenses of the auditor's office are included with those of the city clerk.
[2] Expenses of the collector's office are included with those of the treasurer.
[3] Part of the expenses of the treasurer's office is included with the expenses of the collector.
[4] Part of the expenses of the collector's office is included with the expenses of the treasurer.

AND SPECIAL SERVICE EXPENSES: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 25.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.

I.—General government—Continued.

Elections.		Miscellaneous offices.		Courts.										General government buildings.		City number.
				General police or municipal courts.		Special municipal courts.		Superior courts.		Prosecuting attorney.		Sheriff and marshal.				
Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	
		$7,350	$913											$1,197	$2,319	94
$431	$1,101	25,501	11,786	$2,258	$2,579									4,102	14,589	95
														385	1,635	96
152	155	6,115	1,457	4,998	272									1,991	6,477	97
3,065	1,705			3,856	4	$3,750	$663							4,309	8,592	98
		5,360	42	1,560	18									1,305	2,732	99
1,330	311	7,480	1,496	2,000	269									2,807	5,914	100
	31	1,236	50											163	4,724	101
2,401	2,936	5,409	939			1,000	271							1,127	4,409	102
2,858	2,460			1,620	165									3,300	4,448	103
		2,442	635											720	1,336	104
2,608	1,154		696											300	3,726	105
3,452	1,731	3,094	305	1,640	117	2,240	267							3,513	3,541	106
663	310	1,845	157	1,500	75									582	1,718	107
273	82	6,827	926	1,200										486	1,078	108
5,070	6,106	140						$4,070		$2,700				2,880	3,063	109
460	623	746	161	1,200	77	4,573	85							1,560	7,580	110
2,207	347	2,745	720	750						420				1,155	376	111
														1,227	1,389	112
	420	6,642	1,047	2,640	237	3,794	232							6,335	13,461	113
2,585	5,505	9,020	1,318	2,500	280									2,642	5,329	114
224	109	5,990	589	1,300	25									1,406	908	115
1,349	724	5,200		1,900										1,496	3,497	116
173	368	1,496	35	1,660										756	1,552	117
2,578	530	5,517	170	625										1,744	1,377	118
7,369	4,992	5,044	751											2,640	1,523	119
		390	4,710													120
2,158	1,906	3,000	486											384	2,427	121
2,962	1,591	79	2	900										1,629	5,009	122
2,164	2,226	3,756	10	1,500	46									1,530	2,630	123
1,476	923			1,720										821	3,470	124
1,700	400	2,842		1,200						700				660	1,728	125
		2,600	131											609	2,420	126
2,284	243	8,301	319	727										2,220	2,540	127
821	250	4,380	259		668									780	1,672	128
		3,100	1,908	800	106									2,320	2,440	129
	22	3,080												784	3,429	130
1,539	1,755	5,850	1,154											3,766	6,041	131
1,047	189	1,954	396	720	5					900				475	712	132
3,520	4,471	12,961	1,902											1,510	5,985	133
2,033	806	5,993	898											310	1,704	134
3,828	771	5,970	1,487											693	3,897	135
195	157	4,059	339	1,800	7									800	1,544	136
611	319	2,300	360											503	466	137
381				1,200	68									1,500	1,578	138
4,313	2,395	1,605	303	2,100	250	3,367	214		$1,016					2,810	4,121	139
3,012	2,230			3,100	1,567		153			1,275	$270			4,598	7,014	140
973	2,412			1,500	151					2,031				600	3,162	141
1,948	2,254	2,069		2,695	565									1,171	1,756	142
502	412	3,334	409			550	163							1,227	4,409	143
155	229	3,465	445	2,800	66									695	1,032	144
2,155	208	2,000		1,320	292									780	1,046	145
1,208	1,860	7,035	2,439											919	2,922	146
3,314	3,575	1,522	252	1,875	507	1,375	234		253					1,456	2,252	147
384	527	6,200	645											120	2,549	148
264	128	2,800	346	1,866	93									660	1,719	149
1,810	1,185	1,000		450										720	3,089	150
1,162	646	8,328	1,853											360	4,542	151
871	43	2,558	24	1,100	140									720	1,819	152
3,622	10,040	19,217	4,184	3,590	317					2,142	678				2,639	153
		11,883	826	900	31									1,211	1,671	154
399	75	3,480	487	900	13					1,500				1,445	1,293	155
1,928	1,246	4,339	1,005											1,744	1,804	156
2,090	1,214	7,193	778	1,100	69									1,053	1,828	157
256		4,000	1,479	900	3									754	3,605	158
		10,578	489	2,160	98								$300	2,491	860	

[6] Expenses of the treasurer's office are included with those of the city clerk.
[6] Part of the expenses of the auditor's office is included with the expenses of the city clerk.
[7] Expenses of the city clerk's office are included with those of the comptroller.
[8] Part of the expenses of the collector's office is included with the expenses of the comptroller.

TABLE 4.—PAYMENTS FOR GENERAL EXPENSES

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.								
		II.—Protection of life and property.								
		Aggregate.				Police department.			Militia and armories.	
		Total.	Salaries and wages.	All other.		Salaries and wages.	Pensions and gratuities.	All other.	Salaries and wages.	All other.
				Miscellaneous.	Service transfers.					
	Grand total	$102,723,553	$84,526,256	$17,602,067	$595,230	$47,710,401	$3,037,198	$3,326,746	$414,528	$333,179
	Group I	70,749,320	58,869,874	11,634,572	244,874	34,878,813	2,763,157	2,217,055	399,690	262,130
	Group II	15,376,548	12,738,838	2,542,228	95,482	6,330,131	188,557	525,000	6,709	21,694
	Group III	9,726,591	7,532,104	2,024,832	169,655	3,884,770	67,564	355,238	5,744	29,626
	Group IV	6,871,094	5,385,440	1,400,435	85,219	2,616,687	17,920	229,453	2,325	19,729
	GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.									
1	New York, N. Y	$27,554,819	$22,766,640	$4,723,862	$64,317	$13,571,158	$1,574,544	$678,293	$314,368	$100,841
2	Chicago, Ill	9,953,834	8,452,079	1,426,186	75,569	5,434,758	372,147	314,690	.....	.....
3	Philadelphia, Pa	6,043,432	5,159,565	883,867	.....	3,476,802	210,315	250,063	.....	33,873
4	St. Louis, Mo	3,322,263	2,940,250	382,013	.....	1,887,204	.....	88,068	5,989	14,344
5	Boston, Mass	3,912,750	3,131,988	768,186	12,576	1,774,499	139,319	213,488	.....	27,132
6	Baltimore, Md	2,140,717	1,813,118	327,313	286	1,132,051	20,017	93,853	.....	1,188
7	Pittsburg, Pa	2,350,513	1,927,919	422,594	.....	947,904	72,858	68,442	.....	10,500
8	Cleveland, Ohio	1,646,810	1,364,988	281,822	.....	693,813	61,023	52,029	.....	.....
9	Buffalo, N. Y	1,985,128	1,528,018	380,911	76,199	817,768	58,550	77,858	36,659	27,615
10	San Francisco, Cal	2,898,861	2,405,022	490,730	3,109	1,272,346	76,723	63,650	.....	.....
11	Detroit, Mich	1,713,379	1,446,087	266,099	1,193	705,656	27,655	70,303	.....	.....
12	Cincinnati, Ohio	1,653,683	1,365,250	288,389	44	716,042	40,927	80,428	5,970	7,605
13	Milwaukee, Wis	1,288,159	1,053,413	223,952	10,794	489,292	12,834	37,149	.....	.....
14	New Orleans, La	879,166	648,445	230,721	.....	293,427	1,857	20,581	.....	.....
15	Washington, D. C	2,004,715	1,655,696	349,014	5	973,457	79,706	56,740	36,704	38,030
16	Newark, N. J	1,401,091	1,211,396	188,913	782	692,636	14,682	51,430	.....	1,002
	GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.									
17	Minneapolis, Minn	$824,235	$707,840	$116,378	$17	$300,163	$5,840	$18,275	$2,382	$2,820
18	Jersey City, N. J	910,576	757,149	153,427	.....	469,910	45,824	29,144	2,300	1,740
19	Indianapolis, Ind	767,301	556,669	210,632	.....	265,455	10,300	21,269	.....	.....
20	Louisville, Ky	739,779	603,314	136,465	.....	336,884	10,001	30,893	.....	.....
21	St. Paul, Minn	574,478	501,888	71,819	771	243,926	4,160	15,592	.....	4,000
22	Providence, R. I	928,734	760,112	136,499	32,123	385,998	15,866	31,398	.....	.....
23	Rochester, N. Y	717,896	573,190	144,706	.....	268,403	17,792	29,725	.....	.....
24	Kansas City, Mo	836,021	705,733	130,288	.....	370,308	.....	43,299	.....	.....
25	Toledo, Ohio	457,576	367,009	90,567	.....	166,996	10,820	17,781	.....	.....
26	Denver, Colo	634,875	471,488	161,756	1,631	228,761	3,790	18,906	.....	.....
27	Columbus, Ohio	495,098	427,290	67,808	.....	184,103	3,612	15,706	.....	.....
28	Los Angeles, Cal	881,921	762,536	119,360	25	408,792	8,153	24,268	.....	.....
29	Worcester, Mass	429,123	373,834	53,434	1,855	173,841	.....	13,177	13	35
30	Seattle, Wash	597,241	512,700	80,140	4,401	255,920	207	26,975	.....	.....
31	Memphis, Tenn	370,598	309,693	35,905	25,000	140,964	.....	13,850	.....	.....
32	Omaha, Nebr	333,683	282,708	50,975	.....	114,630	1,594	12,813	.....	.....
33	New Haven, Conn	468,985	393,307	75,678	.....	216,117	18,650	15,228	.....	.....
34	Scranton, Pa	220,033	181,362	38,671	.....	90,280	.....	10,777	.....	.....
35	Syracuse, N. Y	425,346	326,019	99,327	.....	156,590	13,139	22,271	.....	.....
36	St. Joseph, Mo	210,596	156,205	54,391	.....	82,390	.....	7,525	.....	.....
37	Portland, Oreg	546,696	474,773	71,923	.....	175,645	498	14,211	.....	.....
38	Paterson, N. J	404,772	319,646	85,126	.....	164,438	4,457	7,208	.....	.....
39	Atlanta, Ga	397,984	351,942	46,042	.....	189,710	.....	17,944	550	2,400
40	Richmond, Va	302,773	261,271	39,831	1,671	136,436	.....	9,409	1,524	9,049
41	Dayton, Ohio	349,656	299,104	50,535	17	152,041	3,060	10,666	.....	.....
42	Fall River, Mass	307,824	266,587	41,237	.....	142,415	.....	13,359	.....	50
43	Nashville, Tenn	243,490	219,721	23,769	.....	102,697	.....	4,909	.....	.....
44	Grand Rapids, Mich	295,753	247,666	37,467	10,620	104,700	300	9,305	.....	.....
45	Hartford, Conn	371,611	286,076	68,453	17,082	148,141	3,756	12,375	.....	.....
46	Cambridge, Mass	331,894	282,006	49,619	269	153,477	6,738	6,742	.....	1,600

AND SPECIAL SERVICE EXPENSES: 1908—Continued.

assigned to each see page 79. For a text discussion of this table, see page 25.]

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.														City number.
II.—Protection of life and property—Continued.										III.—Health conservation and sanitation.				
Fire department.				Miscellaneous inspection.		Pounds.		Miscellaneous.		Aggregate.				
Salaries and wages.	Pensions and gratuities.	Water service.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Total.	Salaries and wages.	All other.		
												Miscellaneous.	Service transfers	
$30,798,179	$1,927,788	$1,943,264	$6,646,326	$3,213,134	$303,886	$115,845	$101,571	$2,274,169	$577,339	$40,055,559	$27,512,603	$12,381,915	$161,041	
19,054,551	1,596,162	715,480	3,632,209	2,513,468	228,167	32,027	36,217	1,991,325	428,860	28,226,071	19,123,113	9,033,398	69,560	
5,870,814	214,230	367,368	1,200,314	415,811	43,194	36,943	31,414	78,370	45,939	5,701,427	4,142,661	1,521,361	37,405	
3,349,578	83,718	469,528	1,099,976	160,524	19,804	22,043	19,814	109,445	59,219	3,717,013	2,612,170	1,095,294	9,549	
2,523,236	33,678	390,879	723,827	123,331	12,721	24,832	14,126	95,029	43,321	2,411,048	1,634,659	731,862	44,527	
GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.														
$6,811,402	$750,939	$377,962	$1,049,698	$1,443,453	$133,070	.....	.....	$626,259	$122,812	$11,325,583	$7,930,808	$3,364,975	$29,800	1
2,411,178	181,886	.....	565,929	325,332	26,138	$16,214	$3,106	264,597	37,809	3,294,933	2,903,805	379,812	11,816	2
1,142,860	92,682	.....	150,130	107,559	14,446	.....	8,000	432,344	124,358	2,201,034	356,584	1,844,450	.....	3
907,098	36,928	.....	218,537	75,444	8,402	.....	6,000	63,915	9,734	1,354,173	1,067,475	286,685	13	4
1,128,150	109,074	.....	269,719	172,543	17,686	1,829	31	54,967	4,313	1,938,047	1,306,848	616,638	14,561	5
610,641	19,279	.....	179,026	70,426	4,261	.....	.....	.....	9,975	805,168	545,762	257,509	1,897	6
772,115	71,187	9,319	157,843	54,436	1,128	4,673	495	148,791	30,822	994,568	603,971	389,505	1,092	7
591,680	62,114	77	100,608	47,399	2,860	.....	.....	32,096	3,111	720,541	586,363	131,452	2,726	8
654,760	55,019	78,650	153,215	18,431	2,260	400	134	.....	8,809	626,046	201,671	422,784	1,591	9
978,653	49,581	120,000	148,296	32,989	6,938	.....	8,000	121,034	20,651	626,733	486,186	140,547	.....	10
684,480	24,647	.....	137,272	27,506	2,040	2,300	1,893	26,145	3,482	540,502	465,910	74,592	.....	11
564,834	36,280	6,339	107,247	35,582	2,788	.....	1,878	42,822	4,941	590,108	401,364	188,744	.....	12
529,184	33,697	8,808	126,038	15,389	530	.....	.....	19,548	15,690	713,891	638,354	70,840	4,697	13
317,788	10,282	119,314	72,550	3,150	.....	264	.....	33,816	6,137	997,334	883,903	113,092	339	14
482,612	35,156	.....	108,764	52,351	1,901	6,347	2,680	104,225	26,042	797,951	323,045	474,761	145	15
466,516	27,411	.....	87,337	31,478	3,719	.....	4,000	20,766	114	699,459	421,564	277,012	883	16
GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.														
$379,244	$34,781	.....	$50,427	$26,051	$752	.....	$2,600	.....	$900	$262,223	$208,549	$52,558	$1,116	17
275,970	22,125	.....	52,127	8,989	1,439	.....	.....	.....	1,028	295,469	196,865	98,604	.....	18
270,132	17,252	$113,167	45,853	10,786	1,367	$1,756	927	$8,540	497	232,998	134,920	98,078	.....	19
250,949	10,126	.....	84,747	12,833	483	2,648	215	.....	.....	283,970	249,874	34,096	.....	20
246,271	.....	3,080	43,251	11,576	139	115	68	.....	2,300	201,128	171,898	28,455	775	21
348,463	10,975	30,000	74,519	15,293	2,673	2,120	1,134	8,238	2,057	297,047	176,872	119,865	310	22
284,340	29,097	.....	57,225	20,447	1,436	.....	.....	.....	8,831	408,942	270,361	138,115	466	23
295,418	.....	.....	80,959	34,722	3,323	5,285	255	.....	2,452	305,711	236,134	69,577	.....	24
182,110	17,984	.....	42,384	14,603	1,598	.....	.....	3,300	.....	113,192	81,993	31,199	.....	25
209,009	3,280	85,023	49,269	32,278	2,128	840	991	600	.....	212,817	159,779	51,568	1,470	26
230,208	7,220	.....	37,542	6,284	754	1,225	433	5,470	2,541	188,856	163,492	22,087	3,277	27
278,200	10,203	.....	48,231	61,365	4,620	.....	15,244	14,179	8,666	244,719	183,676	61,043	.....	28
189,651	520	.....	39,842	9,228	1,416	245	123	856	176	216,019	127,005	71,420	17,594	29
223,956	2,400	.....	47,599	30,424	6,445	2,400	909	.....	.....	236,631	202,231	34,400	.....	30
148,253	.....	25,763	18,499	14,381	2,392	3,095	84	3,000	317	163,849	120,441	43,408	.....	31
149,393	1,830	2,275	21,833	16,785	2,797	.....	1,676	1,900	6,157	103,996	78,609	25,387	.....	32
168,475	9,933	1,553	29,230	6,100	1,084	2,615	.....	.....	.....	104,147	87,032	17,115	.....	33
76,110	4,077	.....	21,448	6,440	325	1,289	611	7,243	1,433	82,287	68,746	13,541	.....	34
158,139	9,640	.....	50,449	8,990	51	.....	3,578	2,300	199	247,844	174,200	73,644	.....	35
68,683	678	7,851	7,489	4,180	763	952	85	.....	.....	35,611	31,974	3,637	.....	36
279,421	2,231	.....	52,394	15,477	1,302	4,230	1,287	.....	.....	150,163	114,819	35,344	.....	37
149,888	4,201	42,126	27,074	2,220	60	.....	.....	3,100	.....	96,182	49,253	46,929	.....	38
154,212	80	.....	25,191	7,050	389	420	38	.....	.....	206,790	146,914	59,876	.....	39
114,505	.....	.....	21,802	6,633	120	2,173	327	.....	795	147,737	117,335	30,174	228	40
138,918	5,193	.....	30,974	3,825	169	1,500	.....	2,820	490	131,884	115,296	16,588	.....	41
121,472	.....	.....	26,856	2,700	662	.....	.....	.....	810	141,580	106,112	35,328	140	42
107,208	.....	.....	18,681	6,456	61	3,360	118	.....	.....	110,110	71,417	28,677	10,016	43
137,621	650	10,000	24,604	4,670	580	675	624	.....	2,024	119,351	90,864	26,487	2,000	44
130,857	4,937	16,530	44,950	6,908	2,321	.....	87	170	579	122,393	72,886	49,507	.....	45
103,738	4,211	.....	24,865	8,137	1,545	.....	.....	16,654	4,187	237,781	133,114	104,654	13	46

TABLE 4.—PAYMENTS FOR GENERAL EXPENSES

[For a list of the cities arranged alphabetically by states, with the number

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.								
		II.—Protection of life and property.								
		Aggregate.				Police department.			Militia and armories.	
		Total.	Salaries and wages.	All other.		Salaries and wages.	Pensions and gratuities.	All other.	Salaries and wages.	All other.
				Miscellaneous.	Service transfers.					
47	Albany, N. Y.	$380,738	$311,645	$69,093		$168,939	$5,325	$16,600		
48	Reading, Pa.	118,017	71,106	46,911		64,106		3,374		
49	Lowell, Mass.	329,613	281,990	47,056	$567	140,773	2,842	6,101	$1,393	$631
50	Trenton, N. J.	280,463	210,860	39,603		111,859	1,980	15,427		
51	Bridgeport, Conn.	282,202	218,680	63,522		101,824		4,706		
52	Camden, N. J.	298,019	249,001	49,018		139,255		9,124		
53	Wilmington, Del.	172,193	96,610	75,583		89,548	2,060	9,339		
54	Des Moines, Iowa.	264,449	199,966	64,483		78,512		4,944		
55	Lynn, Mass.	260,745	213,843	46,902		95,312		10,453	1,157	1,491
56	New Bedford, Mass.	251,503	220,725	30,449	329	131,950		5,202		663
57	Kansas City, Kans.	166,740	111,680	55,060		58,467		8,194		
58	Springfield, Mass.	307,259	257,319	49,895	45	110,903		12,677		293
59	Troy, N. Y.	250,675	178,544	72,131		114,160	6,326	11,335		
60	Oakland, Cal.	385,847	286,552	99,295		148,404	8,368	20,757		
61	Lawrence, Mass.	183,997	150,394	33,603		81,877		4,919	742	493
62	Somerville, Mass.	196,772	160,663	35,809	300	82,587	2,773	4,397		400
63	Duluth, Minn.	251,490	174,118	31,232	46,040	66,504	1,440	4,883	959	2,888
64	Savannah, Ga.	227,195	187,583	39,612		103,092	2,400	14,070		3,500
65	Norfolk, Va.	236,697	204,789	31,908		115,147	755	6,231		2,616
66	Yonkers, N. Y.	318,193	229,004	53,339	35,850	125,442	7,502	18,224		
67	Schenectady, N. Y.	201,711	153,446	48,265		74,954	1,505	13,478		
68	Hoboken, N. J.	293,902	245,846	47,891	265	144,699	9,383	10,386	150	193
69	Peoria, Ill.	256,825	185,049	71,776		101,615		5,740		
70	Utica, N. Y.	220,508	142,113	70,172	8,223	80,126	600	12,188		
71	Manchester, N. H.	177,498	116,679	39,326	21,493	50,961		6,746		1,200
72	Evansville, Ind.	150,657	129,113	21,544		61,313	2,559	3,464		
73	San Antonio, Tex.	165,391	125,057	40,334		55,204		7,618		
74	Elizabeth, N. J.	168,826	135,446	33,380		79,719	1,027	3,939		179
75	Waterbury, Conn.	153,710	121,775	31,935		57,160	5,927	5,823		
76	Salt Lake City, Utah.	170,796	138,438	31,172	1,186	72,635		11,403		
77	Wilkes-Barre, Pa.	110,980	87,643	23,337		54,891		3,283		
78	Erie, Pa.	142,840	117,682	25,158		51,575		2,588		
79	Houston, Tex.	171,526	135,546	35,980		70,879		2,890		
80	Tacoma, Wash.	226,558	156,393	28,513	41,652	67,721		7,272		
81	Harrisburg, Pa.	82,871	50,883	31,988		45,707		2,749		
82	Portland, Me.	237,288	179,474	50,994	6,820	85,990		4,693	1,313	3,671
83	Charleston, S. C.	206,585	135,024	71,422	139	88,087	319	7,276		
84	Youngstown, Ohio.	192,995	159,307	33,688		81,575	3,585	11,281		
85	Dallas, Tex.	186,494	163,963	22,531		72,537		1,693		950
86	Terre Haute, Ind.	199,053	138,451	60,602		67,142		4,100		
87	Akron, Ohio.	152,351	114,563	37,788		47,418	693	3,377		
88	Fort Wayne, Ind.	114,629	97,633	16,996		41,478	195	1,214		
89	Holyoke, Mass.	189,630	151,199	32,115	6,316	65,537		3,817	30	245
90	Brockton, Mass.	153,267	122,610	30,227	430	59,189		8,526		213
91	Covington, Ky.	90,026	74,634	15,392		46,001		9,059		
92	Lincoln, Nebr.	67,785	55,038	12,747		19,444		4,622		
93	Saginaw, Mich.	109,182	84,027	25,155		42,582		4,946		10,000

AND SPECIAL SERVICE EXPENSES: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 25.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.														
II.—Protection of life and property—Continued.										III.—Health conservation and sanitation.				
Fire department.				Miscellaneous inspection.		Pounds.		Miscellaneous.		Aggregate.				City number.
Salaries and wages.	Pensions and gratuities.	Water service.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Total.	Salaries and wages.	All other.		
												Miscellaneous.	Service transfers.	
$133,006	$5,883	.....	$37,426	$3,600	.....	.....	$3,349	$6,100	$510	$90,672	$67,028	$23,644	.....	47
2,500	1,995	.....	40,984	3,400	$218	$700	27	400	313	109,326	25,835	83,491	.....	48
126,168	2,865	.....	32,312	4,810	1,673	5	.....	8,841	1,199	116,139	101,818	14,096	$225	49
94,780	3,236	.....	18,514	3,600	436	621	.....	.....	.....	82,575	58,365	24,210	.....	50
112,631	733	$11,715	45,849	2,970	519	1,255	.....	.....	.....	100,284	56,884	43,400	.....	51
102,741	5,455	.....	31,727	3,233	485	500	2,202	3,272	25	51,081	40,428	10,653	.....	52
1,200	.....	.....	59,551	4,122	500	.....	1,850	1,740	2,283	75,779	52,434	23,345	.....	53
110,841	.....	46,403	12,875	8,213	.....	.....	.....	2,400	261	56,880	43,200	13,680	.....	54
94,916	600	.....	24,470	2,800	578	10	33	19,648	9,277	115,642	83,393	32,234	15	55
84,915	.....	.....	22,410	3,560	2,451	.....	.....	300	52	123,568	71,304	48,102	4,162	56
50,558	9,385	17,400	6,341	2,655	.....	.....	.....	.....	13,740	42,658	37,313	5,345	.....	57
136,970	746	.....	34,907	5,670	411	.....	.....	3,776	906	134,612	110,015	24,094	503	58
58,034	6,570	.....	44,923	1,850	.....	.....	2,875	4,500	102	145,049	126,369	18,462	218	59
117,895	3,787	17,792	41,046	10,713	9	.....	3,852	9,540	3,684	182,723	99,128	83,595	.....	60
64,004	.....	.....	27,031	3,582	1,160	.....	.....	189	.....	93,928	73,358	20,497	73	61
61,531	63	.....	22,991	4,484	1,153	.....	.....	12,061	4,332	133,721	88,485	45,080	156	62
98,021	.....	44,872	22,324	4,526	419	2,308	180	1,800	366	62,068	49,647	12,109	252	63
80,059	900	.....	17,919	3,352	754	.....	.....	1,080	69	110,039	74,986	35,053	.....	64
79,323	300	3,631	16,217	5,310	305	914	14	4,095	1,839	142,656	104,335	38,321	.....	65
95,664	1,600	35,850	24,165	6,280	1,080	1,618	603	.....	165	157,237	126,583	30,654	.....	66
69,192	3,147	.....	26,895	3,400	408	.....	2,317	5,900	515	94,618	78,406	16,212	.....	67
99,227	4,755	.....	22,796	1,200	206	600	237	.....	.....	49,525	30,010	19,515	.....	68
73,730	3,843	47,431	14,505	9,327	221	377	36	.....	.....	50,383	41,173	9,210	.....	69
87,595	6,999	40,255	17,297	3,398	129	994	.....	.....	927	109,317	18,102	91,215	.....	70
63,695	.....	20,925	26,560	1,356	172	.....	.....	667	5,216	55,579	42,364	13,166	49	71
67,800	3,237	.....	12,284	.....	.....	.....	.....	.....	.....	33,353	15,296	18,057	.....	72
58,872	.....	16,000	16,067	8,085	518	2,896	111	.....	.....	81,445	70,963	10,482	.....	73
51,739	420	5,887	21,476	2,400	447	1,588	5	.....	.....	76,577	47,225	29,352	.....	74
59,461	.....	.....	19,535	3,199	304	1,955	346	.....	.....	60,699	33,737	26,962	.....	75
60,722	300	.....	18,810	3,581	1,197	600	365	900	283	102,432	82,862	19,570	.....	76
30,961	291	5,400	14,168	1,000	176	791	19	.....	.....	34,096	12,406	21,690	.....	77
61,745	1,579	.....	20,612	1,920	278	.....	.....	2,442	101	24,389	20,994	3,395	.....	78
61,967	.....	.....	32,458	2,700	.....	.....	632	.....	.....	84,125	65,329	18,796	.....	79
84,352	.....	39,526	23,232	3,240	135	1,080	.....	.....	.....	51,195	38,995	9,650	2,550	80
1,500	2,860	.....	24,183	1,500	75	376	.....	1,800	2,121	101,497	68,819	32,678	.....	81
81,526	425	10,046	31,984	2,378	421	.....	.....	8,267	6,574	61,423	38,394	23,029	.....	82
43,728	100	44,300	15,272	2,500	272	260	237	449	3,785	54,517	42,284	12,233	.....	83
71,869	3,262	.....	14,757	2,772	480	891	22	2,200	201	49,403	41,511	7,892	.....	84
84,864	.....	.....	19,143	5,914	504	648	241	.....	.....	51,334	47,090	4,244	.....	85
65,849	2,182	38,270	16,033	4,200	.....	60	.....	1,200	17	56,667	44,326	12,341	.....	86
65,769	3,544	18,497	11,514	.....	.....	.....	.....	1,376	163	51,094	30,687	20,407	.....	87
53,286	2,190	.....	13,397	525	.....	144	.....	2,200	.....	38,293	32,705	5,588	.....	88
81,932	.....	5,328	27,447	3,700	1,594	.....	.....	.....	.....	54,878	48,409	6,469	.....	89
60,473	466	.....	21,163	1,997	110	.....	.....	951	179	64,177	48,953	13,878	1,346	90
27,533	.....	.....	6,175	500	6	.....	152	600	.....	47,210	34,350	12,860	.....	91
35,594	.....	.....	8,125	.....	.....	.....	.....	.....	.....	24,737	22,146	2,591	.....	92
38,840	.....	.....	10,086	1,002	.....	852	109	751	14	27,413	23,726	3,687	.....	93

TABLE 4.—PAYMENTS FOR GENERAL EXPENSES

[For a list of the cities arranged alphabetically by states, with the number

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.								
		II.—Protection of life and property.								
		Aggregate.				Police department.			Militia and armories.	
		Total.	Salaries and wages.	All other.		Salaries and wages.	Pensions and gratuities.	All other.	Salaries and wages.	All other.
				Miscellaneous.	Service transfers.					
94	Altoona, Pa.	$96,157	$83,400	$14,757	.....	$34,012	.....	$3,371	.....	.....
95	Spokane, Wash.	215,864	174,735	41,129	.....	65,017	.....	11,546	.....	.....
96	Lancaster, Pa.	56,174	46,014	10,160	.....	27,398	.....	1,676	.....	.....
97	Birmingham, Ala.	235,026	190,534	44,492	.....	76,169	.....	3,732	.....	.....
98	Bayonne, N. J.	152,570	121,540	31,030	.....	68,809	$2,176	5,137	.....	$435
99	South Bend, Ind.	129,346	112,803	16,543	.....	46,116	.....	3,759	.....	.....
100	Butte, Mont.	216,255	164,144	52,111	.....	94,072	.....	12,782	.....	.....
101	McKeesport, Pa.	99,103	89,528	9,575	.....	50,085	.....	2,078	.....	.....
102	Pawtucket, R. I.	137,701	107,963	19,328	$10,410	55,534	2,800	5,083	.....	.....
103	Sioux City, Iowa.	79,322	68,324	10,998	.....	34,023	.....	3,550	.....	.....
104	Johnstown, Pa.	100,101	83,507	16,594	.....	33,724	.....	3,362	.....	.....
105	Dubuque, Iowa.	79,926	70,483	9,443	.....	31,877	.....	1,846	.....	.....
106	Binghamton, N. Y.	80,205	68,305	11,900	.....	36,793	.....	2,093	.....	.....
107	Mobile, Ala.	112,145	97,097	14,316	732	53,799	.....	6,554	.....	.....
108	Augusta, Ga.	138,692	114,844	23,848	.....	56,305	1,532	4,070	.....	666
109	East St. Louis, Ill.	155,761	116,752	39,009	.....	70,750	.....	6,504	.....	.....
110	Passaic, N. J.	74,739	30,859	43,880	.....	25,932	.....	2,118	.....	300
111	Topeka, Kans.	72,401	64,001	8,400	.....	23,448	.....	1,672	.....	.....
112	Allentown, Pa.	62,557	46,045	16,512	.....	22,414	370	3,284	.....	.....
113	Atlantic City, N. J.	284,807	238,066	46,741	.....	101,680	.....	5,805	.....	200
114	Springfield, Ohio.	106,395	78,310	28,085	.....	33,422	1,682	4,257	.....	.....
115	Montgomery, Ala.	123,279	110,440	12,839	.....	55,274	574	4,485	.....	.....
116	Davenport, Iowa.	122,516	75,639	46,877	.....	33,688	.....	3,615	.....	.....
117	Little Rock, Ark.	110,033	68,858	41,175	.....	39,738	.....	3,358	.....	.....
118	Wheeling, W. Va.	111,458	97,433	14,001	24	45,391	.....	2,486	.....	.....
119	Springfield, Ill.	132,613	109,103	23,510	.....	45,694	.....	5,200	.....	.....
120	York, Pa.	48,653	22,843	25,810	.....	21,833	.....	2,017	.....	.....
121	Malden, Mass.	106,468	89,849	16,398	221	43,948	500	2,122	$120	532
122	Wichita, Kans.	81,341	52,830	28,511	.....	25,185	.....	3,790	.....	.....
123	Bay City, Mich.	83,484	62,043	21,117	324	27,371	.....	3,876	.....	7,094
124	South Omaha, Nebr.	43,437	30,075	13,362	.....	15,396	.....	2,186	.....	.....
125	Quincy, Ill.	73,235	53,576	19,659	.....	23,578	.....	815	.....	.....
126	Newcastle, Pa.	53,384	40,255	13,129	.....	21,384	.....	1,527	.....	.....
127	Superior, Wis.	125,585	81,502	44,083	.....	33,632	.....	3,090	.....	.....
128	Canton, Ohio.	88,687	77,628	11,059	.....	29,562	.....	2,004	.....	.....
129	Jacksonville, Fla.	174,726	125,554	28,407	20,765	69,901	1,572	9,036	.....	311
130	Chester, Pa.	51,300	29,887	21,413	.....	28,126	.....	1,641	.....	.....
131	Chelsea, Mass.	130,813	93,593	34,144	3,076	50,538	547	5,024	.....	128
132	Joplin, Mo.	51,217	37,267	13,950	.....	21,813	.....	2,815	.....	.....
133	Newton, Mass.	175,934	146,276	28,952	706	74,820	.....	8,811	300	819
134	Salem, Mass.	115,740	93,040	22,700	.....	48,467	.....	2,536	947	4,064
135	Haverhill, Mass.	107,979	93,362	14,498	119	39,564	.....	2,812	55	.....
136	Rockford, Ill.	75,386	62,600	12,786	.....	24,614	90	4,846	.....	.....
137	Knoxville, Tenn.	103,564	77,905	25,659	.....	36,401	.....	1,622	.....	.....
138	Galveston, Tex.	122,882	98,776	24,106	.....	44,861	.....	1,575	.....	.....
139	Elmira, N. Y.	96,831	62,794	34,037	.....	30,595	2,174	1,876	.....	.....
140	New Britain, Conn.	77,941	63,636	14,107	198	29,112	937	3,296	.....	.....
141	Oklahoma City, Okla.	67,522	58,265	9,257	.....	23,935	.....	2,251	.....	.....
142	Kalamazoo, Mich.	63,978	54,163	9,815	.....	22,352	.....	1,559	.....	.....
143	Woonsocket, R. I.	88,580	57,785	12,110	18,685	31,185	.....	2,732	.....	10
144	Chattanooga, Tenn.	146,168	116,217	29,951	.....	56,771	.....	5,805	.....	.....
145	Racine, Wis.	61,897	40,269	21,628	.....	16,649	.....	1,107	.....	.....
146	Fitchburg, Mass.	91,322	75,033	16,133	156	38,259	.....	1,562	.....	1,343
147	Auburn, N. Y.	89,826	67,235	11,039	11,552	30,202	855	2,214	.....	.....
148	Joliet, Ill.	82,660	67,713	14,947	.....	32,625	.....	3,850	.....	.....
149	Macon, Ga.	124,848	104,622	20,226	.....	50,421	.....	3,382	.....	1,000
150	West Hoboken, N. J.	65,398	48,840	16,558	.....	39,520	550	1,610	.....	.....
151	Everett, Mass.	67,894	55,620	12,110	164	30,412	.....	2,134	603	1,695
152	Oshkosh, Wis.	65,599	39,041	26,558	.....	15,726	925	1,250	.....	.....
153	Sacramento, Cal.	116,932	91,921	25,011	.....	37,782	.....	6,145	.....	.....
154	Pueblo, Colo.	132,168	100,386	14,895	16,887	47,226	.....	2,757	.....	.....
155	Newport, Ky.	46,710	41,093	5,617	.....	30,609	.....	3,264	.....	.....
156	Taunton, Mass.	96,105	81,311	13,594	1,200	43,730	.....	3,536	300	1,132
157	La Crosse, Wis.	68,188	57,914	10,274	.....	19,821	666	1,957	.....	.....
158	Fort Worth, Tex.	119,566	103,994	15,572	.....	47,597	.....	1,598	.....	.....
	San Juan, P. R.	54,530	48,176	6,354	.....	45,511	.....	1,959	.....	.....

AND SPECIAL SERVICE EXPENSES: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 25.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.

II.—Protection of life and property—Continued.										III.—Health conservation and sanitation.				City number.
Fire department.				Miscellaneous inspection.		Pounds.		Miscellaneous.		Aggregate.				
Salaries and wages.	Pensions and gratuities.	Water service.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Total.	Salaries and wages.	All other.		
												Miscellaneous.	Service transfers.	
$44,063	$1,484	.....	$7,761	$1,800	.....	$825	.....	$2,700	$2,141	$21,983	$18,541	$3,442	.....	94
99,102	1,007	.....	23,168	10,616	$1,372	.....	$4,036	.....	.....	132,987	105,053	27,934	.....	95
17,416	2,073	.....	6,121	1,200	290	.....	.....	.....	.....	20,217	8,878	11,339	.....	96
100,065	.....	$23,248	15,398	10,972	714	3,328	888	.....	512	72,255	36,670	15,985	$19,600	97
48,231	.....	.....	20,484	2,500	69	.....	440	2,000	2,289	41,413	34,548	6,865	.....	98
58,827	.....	.....	11,337	2,400	249	.....	.....	5,460	1,198	30,213	26,060	4,153	.....	99
64,072	1,730	23,063	14,401	4,800	.....	1,200	135	.....	.....	57,598	34,218	23,380	.....	100
38,543	1,100	.....	5,761	.....	.....	900	636	.....	.....	44,321	32,909	11,412	.....	101
45,489	.....	10,120	10,740	3,572	663	1,121	51	2,247	261	46,892	39,885	5,710	1,297	102
31,910	.....	.....	7,048	806	.....	1,365	400	220	.....	37,594	26,541	11,053	.....	103
49,783	1,357	2,610	9,265	.....	.....	.....	.....	.....	.....	17,790	10,178	7,612	.....	104
36,835	.....	.....	7,481	.....	.....	640	40	1,131	76	24,677	20,763	3,914	.....	105
30,124	1,140	.....	6,487	1,388	28	.....	2,152	.....	.....	21,386	17,098	4,288	.....	106
35,516	.....	.....	7,237	2,938	254	1,435	210	3,409	793	43,061	35,028	7,788	245	107
50,306	1,060	.....	11,343	5,061	3,280	86	.....	3,086	1,897	47,989	36,006	11,840	143	108
42,489	.....	20,453	10,941	2,963	265	.....	846	550	.....	77,155	63,203	13,952	.....	109
3,677	.....	21,816	19,428	1,200	104	50	109	.....	5	36,544	21,632	14,912	.....	110
39,553	1,045	.....	5,683	1,000	.....	.....	.....	.....	.....	21,836	20,134	1,702	.....	111
22,439	1,741	.....	10,985	1,113	.....	79	132	.....	.....	28,714	3,166	25,548	.....	112
127,953	2,784	.....	33,481	3,933	352	.....	.....	4,500	4,119	114,661	63,173	51,488	.....	113
42,150	3,370	.....	12,446	600	5	878	66	1,260	6,289	35,885	27,234	8,651	.....	114
53,866	110	.....	7,382	1,300	120	.....	168	.....	.....	38,381	26,928	10,973	480	115
38,351	.....	29,790	13,353	3,600	.....	.....	.....	.....	119	54,420	39,258	15,162	.....	116
29,120	.....	30,033	7,784	.....	.....	.....	.....	.....	.....	11,000	6,261	2,739	2,000	117
51,707	.....	.....	11,526	.....	.....	335	13	.....	.....	41,159	24,607	13,874	2,678	118
59,223	594	.....	17,009	2,718	10	.....	.....	1,468	697	36,591	27,839	8,752	.....	119
830	1,021	.....	22,728	.....	.....	180	44	.....	.....	28,133	6,005	22,128	.....	120
37,968	1,050	.....	11,522	3,550	522	.....	.....	4,263	371	58,055	30,036	28,012	7	121
27,233	3,322	13,135	8,264	412	.....	.....	.....	.....	.....	17,412	12,431	4,981	.....	122
32,943	.....	.....	10,446	1,425	.....	304	25	.....	.....	14,468	12,027	2,436	.....	123
12,323	.....	6,993	4,183	770	.....	429	.....	1,157	.....	8,844	7,336	1,508	.....	124
29,564	.....	13,034	5,770	434	40	.....	.....	.....	.....	12,383	11,064	1,319	.....	125
17,566	976	5,250	5,358	.....	.....	388	.....	917	18	15,980	12,630	3,350	.....	126
46,070	.....	24,656	15,666	600	.....	1,200	671	.....	.....	35,110	18,922	16,188	.....	127
44,426	644	.....	7,676	720	18	.....	190	2,920	527	25,502	19,045	6,457	.....	128
51,567	303	19,355	18,075	4,086	119	.....	401	.....	.....	103,156	59,572	36,394	7,190	129
450	400	6,691	12,659	600	.....	711	22	.....	.....	24,271	12,437	11,834	.....	130
34,347	569	2,492	22,013	2,742	1,457	.....	.....	5,966	4,990	55,184	19,394	35,680	110	131
14,539	.....	9,452	1,683	.....	.....	915	.....	.....	.....	6,480	5,576	904	.....	132
46,274	.....	.....	15,933	2,746	111	.....	.....	22,136	3,984	89,429	62,477	26,952	.....	133
29,516	.....	.....	11,586	500	35	349	.....	13,261	4,479	46,803	34,902	11,901	.....	134
43,454	.....	.....	10,843	3,103	176	.....	.....	7,186	786	25,375	19,958	5,417	.....	135
36,886	.....	.....	7,808	800	.....	.....	.....	300	42	23,705	16,133	7,572	.....	136
39,021	.....	10,429	13,590	2,100	15	383	3	.....	.....	26,153	16,500	9,653	.....	137
53,070	.....	.....	22,531	.....	.....	845	.....	.....	.....	58,193	48,280	9,913	.....	138
31,771	2,190	19,000	8,701	300	96	.....	.....	128	.....	20,067	17,711	2,356	.....	139
30,844	.....	.....	9,931	2,500	94	1,180	41	.....	6	20,120	13,657	6,463	.....	140
27,265	.....	.....	6,263	6,135	743	930	.....	.....	.....	52,603	39,592	8,811	4,200	141
31,226	.....	.....	8,256	237	.....	.....	.....	348	.....	30,540	25,824	4,716	.....	142
24,148	.....	18,445	9,303	1,436	84	926	61	90	160	18,619	14,033	4,190	396	143
55,546	.....	10,567	13,144	1,320	197	180	33	2,400	205	58,700	35,669	22,161	870	144
22,520	.....	15,444	5,077	1,100	.....	.....	.....	.....	.....	15,772	11,924	3,848	.....	145
35,941	.....	.....	12,603	683	46	.....	54	150	681	30,279	23,518	6,634	127	146
35,675	878	11,552	6,107	1,358	.....	.....	985	.....	.....	26,482	13,770	11,787	925	147
30,656	.....	.....	6,128	2,010	54	.....	.....	2,422	4,915	35,689	30,367	5,322	.....	148
51,011	.....	9,795	5,093	540	6	282	2	2,368	348	25,832	17,802	8,030	.....	149
9,320	.....	1,000	12,928	.....	.....	.....	470	.....	.....	21,126	12,003	9,123	.....	150
22,177	.....	.....	8,062	2,280	383	148	.....	.....	.....	28,014	9,796	18,199	19	151
22,825	65	17,069	7,053	.....	.....	.....	.....	490	196	13,557	10,394	3,263	.....	152
51,439	1,665	.....	15,713	1,200	.....	1,500	288	.....	1,200	88,467	59,727	28,740	.....	153
48,020	.....	15,387	13,122	5,140	33	.....	483	.....	.....	24,598	13,666	7,395	3,537	154
10,124	.....	.....	2,298	.....	55	.....	.....	360	.....	16,174	12,971	3,203	.....	155
34,764	.....	.....	9,852	1,924	257	457	.....	136	17	23,618	16,879	6,200	539	156
36,983	.....	.....	7,651	1,110	.....	.....	.....	.....	.....	9,158	7,488	1,670	.....	157
52,124	.....	.....	13,558	2,990	385	1,283	31	.....	.....	20,180	17,332	2,684	164	158
1,465	2,893	.....	1,502	1,200	.....	.....	.....	.....	.....	53,526	34,910	18,616	.....	

TABLE 4.—PAYMENTS FOR GENERAL EXPENSES

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		III.—Health conservation and sanitation—Continued.											
		Health conservation.						Sanitation.					
		Health department.		Quarantine and contagious disease hospitals.		Morgues.		Sewers and sewage disposal.				Street cleaning.	
								General supervision.[1]		General expenses.			
		Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.
	Grand total.....	$4,075,892	$984,655	$964,604	$1,086,534	$39,657	$15,174	$313,090	$97,388	$3,936,405	$1,811,636	$13,498,359	$4,794,454
	Group I.....	2,823,965	645,881	714,881	719,951	39,484	15,149	196,239	89,737	2,828,895	1,146,057	9,663,836	4,094,418
	Group II.....	601,611	146,598	128,991	225,992	.....	.....	82,353	4,696	490,182	273,301	1,981,159	216,940
	Group III.....	377,831	102,734	68,658	90,652	173	25	24,465	2,125	358,254	207,361	1,151,763	256,462
	Group IV.....	272,485	80,442	52,074	49,939	.....	.....	10,033	830	259,074	184,917	701,601	126,634
	GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.												
1	New York, N. Y.....	$1,336,165	$322,107	$362,711	$356,371	$1,203	$542	.....	.....	$998,464	$345,515	[2] $5,177,462	[2] $2,141,403
2	Chicago, Ill.....	265,520	48,752	113,511	24,516	.....	.....	$73,839	$53,194	434,848	107,073	842,233	65,161
3	Philadelphia, Pa.....	235,555	26,470	54,357	75,115	3,320	460	.....	.....	14,652	163,673	[3] 48,700	[3] 1,090,486
4	St. Louis, Mo.....	83,187	39,133	9,789	16,012	2,800	3,083	53,355	5,288	107,825	32,004	703,049	116,921
5	Boston, Mass.....	127,205	38,617	40,023	76,355	1,623	1,702	18,767	2,796	245,285	166,270	385,161	74,517
6	Baltimore, Md.....	80,608	25,076	12,691	10,167	2,340	495	25,774	28,401	26,425	14,926	280,423	51,767
7	Pittsburg, Pa.....	98,620	26,387	24,178	12,562	14,441	4,151	.....	.....	41,581	10,247	417,446	86,915
8	Cleveland, Ohio.....	108,018	22,986	.....	18	2,160	450	.....	.....	51,334	21,409	196,671	10,759
9	Buffalo, N. Y.....	58,244	6,640	10,497	12,679	2,439	2,387	.....	.....	33,688	16,160	53,673	157,564
10	San Francisco, Cal.....	65,315	27,709	8,627	8,244	3,300	1,160	.....	.....	166,851	90,156	242,093	13,278
11	Detroit, Mich.....	30,851	12,811	6,144	19,630	944	441	7,331	58	36,388	14,210	328,121	11,633
12	Cincinnati, Ohio.....	56,517	6,424	3,573	332	2,694	.....	.....	.....	26,199	12,443	[3] 311,731	[3] 81,311
13	Milwaukee, Wis.....	37,422	6,973	8,566	7,734	.....	.....	5,100	.....	95,651	41,775	182,389	.....
14	New Orleans, La.....	107,072	13,401	7,742	6,133	2,220	278	.....	.....	388,743	.....	128,269	.....
15	Washington, D. C.....	54,689	8,678	30,520	43,854	.....	.....	12,073	.....	87,287	77,056	131,903	163,408
16	Newark, N. J.....	78,977	13,717	21,952	50,229	.....	.....	.....	.....	73,674	33,140	234,512	29,295
	GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.												
17	Minneapolis, Minn.....	$28,511	$4,977	$3,651	$6,493	.....	.....	$3,300	.....	$34,135	$20,925	$96,018	$4,669
18	Jersey City, N. J.....	17,308	13,382	1,560	1,313	.....	.....	.....	.....	31,374	6,926	146,053	24,317
19	Indianapolis, Ind.....	21,842	4,528	4,621	4,365	.....	.....	.....	.....	22,984	2,556	85,473	22,912
20	Louisville, Ky.....	21,264	3,057	2,150	4,092	.....	.....	37,575	$585	18,367	5,535	88,269	19,767
21	St. Paul, Minn.....	16,586	1,742	4,034	18,267	.....	.....	1,920	.....	34,112	7,414	82,051	1,709
22	Providence, R. I.....	19,869	9,745	.....	22,445	.....	.....	4,078	498	76,210	59,780	76,715	117
23	Rochester, N. Y.....	18,987	7,248	6,554	11,552	.....	.....	.....	.....	13,185	4,374	105,720	54,503
24	Kansas City, Mo.....	22,542	3,490	13,480	.....	.....	.....	.....	.....	(4)	[4] 683	[4] 197,467	[4] 15,331
25	Toledo, Ohio.....	17,959	2,005	2,708	3,130	.....	.....	.....	.....	6,532	2,850	36,380	12,760
26	Denver, Colo.....	35,248	3,630	11,720	21,679	.....	.....	.....	.....	8,783	3,842	84,128	16,678
27	Columbus, Ohio.....	23,214	4,126	1,780	1,081	.....	.....	1,080	.....	20,125	11,278	[7] 82,113	[7] 8,077
28	Los Angeles, Cal.....	60,700	7,897	3,472	2,509	.....	.....	.....	.....	16,763	11,483	68,356	23,060
29	Worcester, Mass.....	13,385	6,794	6,927	22,986	.....	.....	.....	.....	45,455	36,205	47,262	312
30	Seattle, Wash.....	64,830	12,713	13,101	8,008	.....	.....	1,700	91	16,337	1,951	89,703	162
31	Memphis, Tenn.....	25,699	4,547	1,200	628	.....	.....	.....	.....	7,771	3,629	36,712	14,536
32	Omaha, Nebr.....	15,790	1,915	2,421	5,652	.....	.....	4,314	755	11,622	14,190	43,262	2,875
33	New Haven, Conn.....	16,276	3,273	314	554	.....	.....	2,558	100	7,785	1,366	60,099	2,485
34	Scranton, Pa.....	8,920	1,997	.....	.....	.....	.....	6,460	150	9,879	5,267	26,499	1,103
35	Syracuse, N. Y.....	17,943	8,091	8,620	16,937	.....	.....	5,005	1,480	2,741	1,527	85,167	17,720
36	St. Joseph, Mo.....	5,520	1,017	900	1,179	.....	.....	.....	.....	6,000	1,132	18,954	115
37	Portland, Oreg.....	11,843	4,157	1,458	1,333	.....	.....	.....	.....	10,620	4,860	79,574	19,314
38	Paterson, N. J.....	10,022	1,445	4,101	4,198	.....	.....	.....	.....	8,477	2,688	26,653	1,440
39	Atlanta, Ga.....	17,040	2,894	3,570	3,356	.....	.....	.....	.....	10,621	4,340	21,743	15,586
40	Richmond, Va.....	13,761	3,296	4,871	2,552	.....	.....	1,750	.....	12,322	3,254	46,081	9,203
41	Dayton, Ohio.....	10,642	1,276	3,589	2,762	.....	.....	1,500	.....	16,012	2,293	66,789	1,510
42	Fall River, Mass.....	8,324	6,429	4,809	14,094	.....	.....	4,360	.....	10,897	1,408	46,901	1,286
43	Nashville, Tenn.....	14,876	4,980	735	4,280	.....	.....	.....	.....	.....	372	29,956	16,444
44	Grand Rapids, Mich...	15,654	3,399	7,376	6,849	.....	.....	4,350	1,003	8,105	4,170	29,254	1,150
45	Hartford, Conn.....	10,800	7,902	.....	.....	.....	.....	.....	.....	13,219	2,355	45,413	1,256
46	Cambridge, Mass.....	16,256	4,646	9,269	33,898	.....	.....	2,403	34	9,749	44,648	30,394	6,543

[1] For some cities, expenses of supervision of sewers are included under "general supervision" of highways; in other cities these expenses for both sewers and highways are included under "miscellaneous offices" in Division I of this table.

[2] For cities not reporting separately payments for "general street expenses" and for "street pavement" expenses, the payments are included under that head representing the major portion of the expense.

[3] Part of the expenses for refuse disposal is included with the expenses for street cleaning.

AND SPECIAL SERVICE EXPENSES: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 25.]

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.														City number.
III.—Health conservation and sanitation—Continued.				IV.—Highways.										
Sanitation—Continued.														
Refuse disposal.		Miscellaneous.		Aggregate.				General supervision.[1]		General street expenses.[2]		Street pavements.		
Salaries and wages.	All other.	Salaries and wages.	All other.	Total.	Salaries and wages.	All other.		Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	
						Miscellaneous.	Service transfers.							
$4,483,036	$3,632,643	$201,560	$120,472	$43,961,758	$14,526,005	$27,737,258	$1,718,495	$895,300	$182,166	$6,266,370	$4,064,512	$2,540,561	$3,752,262	
2,677,379	2,297,063	178,434	94,702	27,156,632	9,257,440	17,152,233	746,959	511,838	134,421	3,928,661	2,574,726	1,570,793	2,694,526	
880,602	571,218	7,763	29,021	7,642,290	2,445,571	4,722,075	474,644	169,877	22,864	1,003,147	673,467	474,977	555,670	
621,673	441,433	9,353	4,051	5,151,293	1,515,601	3,444,101	191,691	121,078	18,811	640,531	356,035	291,258	329,158	
333,382	322,929	6,010	1,698	4,031,543	1,307,493	2,418,849	305,201	92,507	6,070	694,031	460,284	203,533	172,908	
GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.														
[3] $23,092	[3] $222,894	$31,711	$5,943	$9,717,943	$4,078,025	$5,606,654	$33,264	$222,479	$22,828	$2,987,968	$1,548,286	.....	.....	1
1,173,354	92,932	.....	.....	2,694,506	1,056,707	1,341,920	295,879	31,867	6,266	181,436	45,683	$167,192	$540,183	2
(5)	[3] 488,246	.....	.....	3,213,445	141,585	3,071,860	.....	61,035	55,403	7,859	484,369	.....	672,572	3
98,084	72,368	9,386	1,889	1,703,547	584,052	1,049,659	69,836	49,937	13,285	1,920	70,186	453,462	152,777	4
477,442	269,031	11,342	1,911	1,698,297	759,490	932,180	6,627	35,642	14,834	41,205	14,102	119,596	91,498	5
113,139	124,456	4,362	4,118	713,681	243,454	469,687	540	35,329	2,253	147,743	140,189	23,806	21,574	6
7,705	250,335	.....	.....	1,134,274	338,050	611,009	185,215	.....	.....	97,512	16,972	47,836	132,188	7
224,580	76,405	3,600	2,151	757,603	341,934	384,264	31,405	11,007	1,516	50,000	5,649	80,024	30,549	8
43,130	228,945	.....	.....	906,564	185,540	720,407	617	9,628	3,675	32,337	4,635	52,412	252,344	9
.....	.....	.....	.....	833,303	360,782	465,021	7,500	14,400	6,079	118,895	40,227	189,641	112,738	10
[4] 47,867	[4] 13,342	8,264	2,467	418,098	226,427	191,671	.....	6,210	1,643	22,407	60,786	140,122	65,488	11
(5)	[3] 87,980	650	254	859,195	206,424	652,771	.....	.....	.....	1,035	1,958	148,480	224,107	12
305,233	19,055	3,993	.....	553,303	261,983	264,556	26,764	.....	.....	81,591	28,389	2,038	2,235	13
149,574	21,418	100,283	72,201	453,605	102,535	292,923	58,147	11,680	350	54,096	47,920	15,252	39,740	14
1,730	178,142	4,843	3,768	998,467	231,539	735,901	31,027	12,300	.....	[6] 88,547	[6] 62,677	100,289	297,363	15
12,449	151,514	.....	.....	500,801	138,913	361,750	138	10,324	6,289	14,110	2,698	30,643	59,170	16
GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.														
$40,934	$16,610	.....	.....	$631,735	$336,448	$295,210	$77	$20,783	.....	$113,177	$22,836	$8,418	$4,976	17
.....	51,811	$570	$855	228,435	39,607	188,828	.....	.....	.....	10,600	7,323	27,187	14,069	18
.....	63,467	.....	250	307,674	57,816	214,698	35,160	.....	.....	39,709	22,855	8,415	52,494	19
82,249	.....	.....	1,060	292,096	67,355	224,741	.....	12,653	$811	38,414	54,127	10,106	14,491	20
32,472	98	723	.....	418,187	134,803	282,314	1,070	10,790	358	41,702	7,957	9,535	12,414	21
.....	27,590	.....	.....	573,969	201,791	364,823	7,355	1,783	508	74,868	60,969	98,578	7,655	22
125,578	60,666	337	238	385,005	72,266	306,365	6,374	1,530	525	3,977	3,833	12,847	30,405	23
1,795	49,929	850	144	203,190	43,303	155,553	4,334	11,380	9,369	.....	4,334	30,173	7,847	24
18,414	10,454	.....	.....	196,238	91,578	104,660	.....	.....	.....	8,950	12,565	54,975	18,010	25
18,578	5,500	1,322	1,709	348,229	98,659	248,731	839	[7] 6,000	332	36,064	28,387	4,545	61,403	26
35,180	802	.....	.....	116,610	28,109	24,668	63,833	1,200	.....	3,515	2,020	18,176	11,482	27
34,385	16,094	.....	.....	634,682	303,243	298,814	32,625	8,820	1,765	222,579	51,991	10,343	20,053	28
11,419	21,457	2,557	1,260	303,875	87,047	215,451	1,377	9,304	1,997	63,394	43,118	581	7,448	29
16,560	2,523	.....	8,952	255,670	76,649	88,280	90,741	20,313	1,149	34,556	72,654	11,000	19,008	30
49,059	20,068	.....	.....	270,271	92,468	177,803	.....	2,000	.....	40,555	57,527	24,130	17,421	31
1,200	.....	.....	.....	184,901	34,373	93,940	56,588	8,057	1,134	24,894	5,608	.....	74,276	32
.....	9,337	.....	.....	208,320	76,843	131,477	.....	5,498	203	1,900	7,667	35,604	22,514	33
16,988	5,024	.....	.....	138,514	41,114	97,400	.....	7,960	270	27,330	7,830	3,462	17,844	34
54,724	27,889	.....	.....	231,807	63,182	166,625	.....	.....	.....	21,770	13,750	2,937	26,392	35
600	194	.....	.....	59,802	28,568	3,341	27,893	1,080	.....	25,908	3,341	.....	.....	36
11,324	5,680	.....	.....	184,334	58,589	125,745	.....	6,720	.....	26,540	28,130	.....	7,906	37
.....	37,158	.....	.....	97,524	6,678	90,846	.....	.....	.....	.....	.....	6,678	11,908	38
92,536	32,745	1,404	955	198,999	36,784	125,532	36,683	2,965	160	21,071	60,630	8,625	5,771	39
38,550	12,097	.....	.....	145,363	56,950	88,261	152	2,470	.....	30,502	21,032	907	8,613	40
16,764	8,747	.....	.....	176,786	47,490	129,297	.....	1,800	.....	37,602	24,201	3,282	1,607	41
30,821	12,251	.....	.....	204,909	69,446	135,395	68	6,540	1,411	17,391	24,216	15,214	4,235	42
25,850	12,617	.....	.....	141,441	46,489	30,592	64,360	1,500	.....	5,621	4,203	26,233	14,168	43
26,125	12,116	.....	.....	101,585	40,251	17,099	44,235	10,571	1,476	5,052	4,419	7,857	5,391	44
3,454	33,416	.....	4,578	197,853	42,899	154,344	610	1,773	400	5,888	3,946	25,017	49,631	45
65,043	14,878	.....	20	204,286	64,774	139,242	270	6,388	996	19,718	11,998	10,152	6,238	46

[4] Expense of garbage removal only.
[5] Expenses for street sprinkling are included with "general street expenses."
[6] Part of the expenses for sewer maintenance is included with the expenses for street cleaning.
[7] Expenses for street sprinkling are included with those for street cleaning.

TABLE 4.—PAYMENTS FOR GENERAL EXPENSES

[For a list of the cities arranged alphabetically by states, with the number

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		III.—Health conservation and sanitation—Continued.											
		Health conservation.						Sanitation.					
		Health department.		Quarantine and contagious disease hospitals.		Morgues.		Sewers and sewage disposal.				Street cleaning.	
								General supervision.[1]		General expenses.			
		Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.
47	Albany, N. Y.	$10,100	$3,396	$1,725	$2,899	.....	.....	.....	.....	$5,743	$1,291	$45,090	$15,490
48	Reading, Pa.	2,230	2,735	1,712	751	.....	.....	.....	.....	16,600	41,058	4,791	13,019
49	Lowell, Mass.	13,195	1,713	128	2,142	.....	.....	$2,232	.....	10,560	586	43,319	.....
50	Trenton, N. J.	8,681	1,947	550	589	.....	.....	900	.....	5,086	503	27,452	5,620
51	Bridgeport, Conn.	3,451	4,081	1,120	789	.....	.....	.....	.....	4,565	4,935	45,776	1,224
52	Camden, N. J.	9,250	1,393	720	1,196	.....	.....	1,200	.....	2,317	1,491	[2] 26,341	[2] 6,165
53	Wilmington, Del.	8,103	1,795	.....	.....	.....	.....	4,676	$124	3,785	714	21,982	1,502
54	Des Moines, Iowa.	7,102	1,229	660	.....	.....	.....	.....	.....	7,171	8,761	24,928	3,654
55	Lynn, Mass.	13,642	3,784	4,752	7,141	.....	.....	.....	.....	11,733	5,161	15,300	1,151
56	New Bedford, Mass.	12,696	4,291	800	2,920	.....	.....	1,834	586	15,739	10,524	22,497	2,833
57	Kansas City, Kans.	2,493	197	3,031	3,469	.....	.....	.....	.....	2,763	512	24,863	218
58	Springfield, Mass.	7,125	2,147	4,611	8,212	.....	.....	2,200	248	9,282	3,509	42,808	1,672
59	Troy, N. Y.	11,836	1,700	300	317	.....	.....	507	182	4,753	1,513	72,837	3,605
60	Oakland, Cal.	19,126	6,772	.....	.....	.....	.....	.....	.....	18,598	5,033	52,335	22,250
61	Lawrence, Mass.	7,609	3,322	40	3,819	.....	.....	.....	.....	8,207	2,150	10,000	.....
62	Somerville, Mass.	6,600	2,079	4,854	5,506	.....	.....	.....	.....	13,046	27,279	16,161	.....
63	Duluth, Minn.	7,518	879	7,250	8,199	.....	.....	.....	.....	8,826	2,497	21,577	.....
64	Savannah, Ga.	13,247	1,538	960	1,102	.....	.....	.....	.....	7,436	4,105	28,656	6,049
65	Norfolk, Va.	11,810	2,117	3,328	4,707	$173	$25	.....	.....	22,621	11,773	45,805	13,338
66	Yonkers, N. Y.	22,693	7,499	4,658	5,544	.....	.....	.....	.....	3,488	1,028	47,746	5,551
67	Schenectady, N. Y.	13,668	2,772	1,262	1,563	.....	.....	1,500	324	5,190	7,876	55,422	2,734
68	Hoboken, N. J.	4,216	1,826	.....	.....	.....	.....	.....	.....	7,934	3,540	16,420	3,698
69	Peoria, Ill.	7,378	4,092	1,568	2,581	.....	.....	1,200	.....	4,891	1,403	26,136	234
70	Utica, N. Y.	10,967	1,366	1,688	824	.....	.....	300	185	3,919	974	678	55,212
71	Manchester, N. H.	3,921	4,203	3,215	5,509	.....	.....	.....	.....	4,108	1,013	7,647	453
72	Evansville, Ind.	4,197	744	3,500	211	.....	.....	.....	.....	2,024	462	.....	13,780
73	San Antonio, Tex.	16,150	1,010	938	1,567	.....	.....	.....	.....	3,219	6,621	23,605	646
74	Elizabeth, N. J.	7,480	2,603	1,158	1,147	.....	.....	.....	.....	4,755	1,542	32,342	11,797
75	Waterbury, Conn.	5,559	3,311	274	281	.....	.....	878	.....	6,042	3,109	20,984	.....
76	Salt Lake City, Utah.	10,948	3,333	1,477	1,328	.....	.....	.....	.....	6,862	3,104	34,931	1,522
77	Wilkes-Barre, Pa.	2,946	669	.....	.....	.....	.....	900	152	5,546	2,308	469	18,321
78	Erie, Pa.	7,620	1,803	412	600	.....	.....	.....	.....	2,478	580	10,484	412
79	Houston, Tex.	8,148	3,846	1,091	61	.....	.....	.....	.....	13,948	9,693	16,956	1,885
80	Tacoma, Wash.	7,336	900	720	2,573	.....	.....	.....	.....	16,489	2,845	13,250	5,882
81	Harrisburg, Pa.	2,833	2,199	1,155	697	.....	.....	3,000	.....	13,831	3,262	48,000	.....
82	Portland, Me.	5,543	2,829	1,750	847	.....	.....	1,359	196	2,659	8,854	22,705	5,179
83	Charleston, S. C.	10,080	2,488	60	600	.....	.....	.....	.....	3,917	1,226	14,946	2,853
84	Youngstown, Ohio.	10,517	1,101	.....	66	.....	.....	.....	.....	6,231	1,767	21,791	3,347
85	Dallas, Tex.	3,900	69	1,857	2,151	.....	.....	.....	.....	5,626	16	26,709	881
86	Terre Haute, Ind.	5,180	951	310	27	.....	.....	.....	.....	2,042	726	33,482	2,543
87	Akron, Ohio.	3,100	382	.....	70	.....	.....	.....	.....	21,592	2,069	5,995	17,886
88	Fort Wayne, Ind.	5,280	196	400	1,532	.....	.....	.....	.....	3,052	317	16,727	544
89	Holyoke, Mass.	5,933	1,530	738	1,650	.....	.....	.....	.....	5,242	1,371	12,258	8
90	Brockton, Mass.	5,832	1,219	314	1,765	.....	.....	1,779	128	10,763	3,633	10,547	7
91	Covington, Ky.	3,622	1,815	1,960	2,154	.....	.....	.....	.....	6,200	956	10,238	3,097
92	Lincoln, Nebr.	3,582	388	433	368	.....	.....	.....	.....	5,938	1,635	12,193	200
93	Saginaw, Mich.	3,388	475	1,179	1,176	.....	.....	.....	.....	1,437	2,036	16,584	.....

[1] For some cities, expenses of supervision of sewers are included under "general supervision" of highways; in other cities these expenses for both sewers and highways are included under "miscellaneous offices" in Division I of this table.

[2] For cities not reporting separately payments for "general street expenses" and for "street pavement" expenses, the payments are included under that head representing the major portion of the expense.

AND SPECIAL SERVICE EXPENSES: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 25.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1900

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.														
III.—Health conservation and sanitation—Continued.				IV.—Highways.										
Sanitation—Continued.				Aggregate.				General supervision.[1]		General street expenses.[2]		Street pavements.[2]		City number.
Refuse disposal.		Miscellaneous.				All other.								
Salaries and wages.	All other.	Salaries and wages.	All other.	Total.	Salaries and wages.	Miscellaneous.	Service transfers.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	
$4,370	$568	.....	.....	$121,625	$29,002	$92,623	.....	$1,200	.....	$10,825	$4,083	$9,188	$3,916	47
502	25,928	.....	.....	126,459	22,417	104,042	.....	6,039	$472	14,895	9,605	1,483	10,582	48
32,384	9,880	.....	.....	184,423	51,824	130,703	$1,896	3,981	.....	29,798	1,702	6,104	8,158	49
15,696	15,551	.....	.....	85,907	8,457	77,450	.....	.....	.....	2,903	1,078	5,554	12,278	50
1,972	32,371	.....	.....	182,484	61,501	120,983	.....	3,516	1,030	17,446	2,289	30,247	14,807	51
[3]600	[3]406	.....	.....	100,234	18,842	81,392	.....	11,439	1,629	3,307	373	3,256	721	52
13,888	19,210	.....	.....	97,860	31,164	66,696	.....	14,216	3,573	4,271	4,537	10,567	14,938	53
1,620	36	$1,719	.....	116,266	39,286	76,980	.....	4,899	1,412	5,728	9,838	11,310	166	54
37,966	15,012	.....	.....	127,788	33,180	94,156	452	1,890	196	18,295	13,351	1,887	2,967	55
17,738	31,110	.....	.....	183,110	47,874	118,438	16,798	4,210	2,932	14,033	11,584	7,008	15,706	56
4,163	949	.....	.....	70,831	14,480	56,351	.....	2,640	286	2,780	2,078	7,220	1,431	57
43,980	8,809	.....	.....	215,139	60,708	153,123	1,308	5,480	1,105	21,864	22,761	20,048	8,885	58
36,136	11,363	.....	.....	96,482	13,167	83,153	162	507	312	.....	59	6,375	11,580	59
9,069	49,540	.....	.....	302,257	64,597	224,060	13,600	.....	.....	14,411	67,886	5,087	34,105	60
44,840	10,527	2,662	$752	132,370	61,240	69,032	2,098	1,500	300	42,248	7,861	3,034	2,200	61
47,824	10,372	.....	.....	108,207	23,471	84,110	626	2,000	394	579	578	8,731	8,607	62
4,476	839	.....	7	111,160	39,520	67,723	3,917	.....	.....	11,981	9,633	3,858	1,517	63
24,687	22,259	.....	.....	58,378	31,441	26,937	.....	.....	.....	16,640	4,299	5,320	1,236	64
20,598	6,361	.....	.....	61,166	16,661	44,505	.....	.....	.....	2,127	998	6,588	6,448	65
47,998	11,032	.....	.....	222,137	52,052	170,085	.....	.....	.....	33,072	25,985	5,784	2,884	66
1,364	189	.....	754	76,054	7,849	68,205	.....	1,850	74	2,550	1,526	605	17,288	67
.....	10,166	1,440	285	26,040	4,082	21,958	.....	.....	.....	1,518	676	2,277	1,003	68
.....	900	.....	.....	88,686	22,831	65,855	.....	1,200	.....	12,358	3,019	2,294	5,802	69
550	32,654	.....	.....	82,712	20,851	61,861	.....	300	289	4,826	792	945	7,731	70
23,473	2,037	.....	.....	165,546	68,676	96,750	120	.....	.....	40,925	11,025	10,711	13,146	71
5,108	1,361	467	1,499	60,900	13,764	47,136	.....	.....	.....	9,123	2,133	4,130	2,266	72
27,051	638	.....	.....	127,949	76,063	51,886	.....	1,875	393	59,162	4,312	.....	1,555	73
.....	11,825	1,490	438	54,037	7,729	46,308	.....	.....	.....	5,375	2,866	.....	.....	74
.....	20,261	.....	.....	120,281	54,357	65,924	.....	2,574	97	29,149	9,483	2,125	475	75
28,064	10,230	580	53	148,933	49,031	99,161	741	1,638	284	24,349	7,123	1,850	40,780	76
2,545	240	.....	.....	127,712	30,563	97,149	.....	3,937	508	21,162	5,150	1,399	1,678	77
.....	.....	.....	.....	85,172	20,038	65,134	.....	6,600	165	9,737	1,238	2,201	12,224	78
25,186	3,311	.....	.....	129,199	67,621	61,578	.....	3,816	377	1,749	9,969	46,339	5,728	79
1,200	.....	.....	.....	171,877	61,125	33,325	77,427	.....	.....	50,845	21,125	.....	6,549	80
.....	26,520	.....	.....	55,644	12,785	42,859	.....	3,533	550	6,587	8,607	.....	4,950	81
4,378	5,124	.....	.....	146,431	29,427	117,004	.....	1,500	.....	14,654	20,930	639	1,100	82
13,281	5,066	.....	.....	57,730	10,838	39,242	7,650	1,425	421	4,500	8,601	3,513	5,949	83
2,972	1,611	.....	.....	66,796	17,557	49,239	.....	1,260	.....	11,175	1,843	4,650	3,173	84
8,998	1,127	.....	.....	123,336	49,745	73,591	.....	12,142	1,734	13,114	7,478	3,633	4,772	85
3,312	8,094	.....	.....	47,320	5,961	41,359	.....	2,100	.....	3,861	937	.....	2,500	86
.....	.....	.....	.....	83,118	22,143	60,975	.....	.....	.....	9,439	1,923	9,439	1,923	87
7,246	2,999	.....	.....	44,259	10,884	33,375	.....	900	.....	9,661	1,062	.....	3,164	88
24,238	1,910	.....	.....	89,742	33,251	22,708	33,783	2,000	.....	4,094	9,002	9,712	2,613	89
18,723	8,209	995	263	93,196	41,131	50,160	1,905	2,040	60	10,173	5,055	9,396	3,998	90
12,330	4,838	.....	.....	51,111	6,610	44,501	.....	.....	.....	.....	.....	6,610	9,541	91
.....	.....	.....	.....	55,147	18,970	6,969	29,208	2,351	.....	5,904	2,812	6,230	3,214	92
1,138	.....	.....	.....	68,062	30,735	37,347	.....	4,520	218	7,338	6,770	3,911	2,904	93

[3] Part of the expenses for refuse disposal is included with the expenses for street cleaning.

TABLE 4.—PAYMENTS FOR GENERAL EXPENSES

[For a list of the cities arranged alphabetically by states, with the number

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		III.—Health conservation and sanitation—Continued.											
		Health conservation.						Sanitation.					
		Health department.		Quarantine and contagious disease hospitals.		Morgues.		Sewers and sewage disposal.				Street cleaning.	
								General supervision.[1]		General expenses.			
		Salaries and wages	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.
94	Altoona, Pa.	$3,120	$804							$3,691	$2,638	$11,236	
95	Spokane, Wash.	8,910	5,124	$14,426	$5,417					5,743	943	30,006	$744
96	Lancaster, Pa.	2,120	128									6,758	203
97	Birmingham, Ala.	10,571	2,054		41					2,808	4,314	5,037	8,540
98	Bayonne, N. J.	4,512	1,002									18,194	3,172
99	South Bend, Ind.	980	348		1,012					2,379	345	17,020	1,227
100	Butte, Mont.	9,000	1,012	1,534						2,632	2,030	7,055	2,762
101	McKeesport, Pa.	5,700	987	475	305					8,429	2,469	14,823	2,998
102	Pawtucket, R. I.	1,000	845		122			$1,854	$381	11,300	2,579	25,731	286
103	Sioux City, Iowa.	3,256	493		1,200					9,444	2,276	10,713	300
104	Johnstown, Pa.	3,080	680	2,004	2,156					4,374	2,045	(2)	(2)
105	Dubuque, Iowa.	1,458	544							7,066	313	11,644	490
106	Binghamton, N. Y.	3,591	1,197	783	1,878					3,562	640	7,878	396
107	Mobile, Ala.	4,900	191	2,434	690					3,730	752	16,020	4,041
108	Augusta, Ga.	14,481	5,171	627	633					520	832	10,391	1,151
109	East St. Louis, Ill.	5,205	1,442	600	214					10,580	5,604	42,854	5,754
110	Passaic, N. J.	5,009	892	2,918	2,969			1,500	4	2,067	1,153	10,138	274
111	Topeka, Kans.	3,965	575	455	319					1,400		14,314	70
112	Allentown, Pa.	1,852	924								365		17,400
113	Atlantic City, N. J.	10,313	7,596									51,660	4,092
114	Springfield, Ohio.	3,500	454	142	229					2,217	1,677	21,375	371
115	Montgomery, Ala.	12,267	2,065	783	245					377	1,194	5,962	2,703
116	Davenport, Iowa.	3,963	1,841		203					2,029	4,459	20,927	7,181
117	Little Rock, Ark.	2,252	310	600	751					1,471	852	1,638	2,836
118	Wheeling, W. Va.	3,438	734	39	239					3,141	3,317	14,407	2,463
119	Springfield, Ill.	6,039	584	720	1,811					3,671	4,924	17,409	1,433
120	York, Pa.	1,629	986							1,410	226	2,975	2,316
121	Malden, Mass.	2,991	1,147	4,132	6,936					1,041	14,627	2,000	
122	Wichita, Kans.	1,416	612	332	404					4,096	3,510	5,507	129
123	Bay City, Mich.	2,072	367							3,375	729	6,210	1,251
124	South Omaha, Nebr.	2,337	647	434	328					2,065	118	2,500	200
125	Quincy, Ill.	1,016	2		70					890	558	4,961	463
126	Newcastle, Pa.	1,379	247	246	391			840		1,602	2,173	8,563	437
127	Superior, Wis.	7,554	1,862	3,160	1,328					6,632	7,890	856	
128	Canton, Ohio.	4,200	504	909	241					7,385	2,421	5,951	2,012
129	Jacksonville, Fla.	9,590	1,233	58	19					10,260	7,476	12,465	12,046
130	Chester, Pa.	2,383	558	665	86					3,889	3,206	5,500	84
131	Chelsea, Mass.	4,717	5,081		1,439					4,318	15,779	9,817	3,624
132	Joplin, Mo.	1,710	24	122	546						40	3,744	284
133	Newton, Mass.	5,730	2,254							21,977	17,098	18,983	
134	Salem, Mass.	4,764	3,510	2,244	3,001					5,763	3,060	9,538	122
135	Haverhill, Mass.	2,569	1,185	95	1,040					2,250	510	5,881	204
136	Rockford, Ill.	1,192	600							4,762	1,985	10,179	109
137	Knoxville, Tenn.	3,353	1,465	396	1,712					1,025	1,071	2,375	2,146
138	Galveston, Tex.	9,125	2,205	1,075						4,650	3,998	16,486	
139	Elmira, N. Y.	6,643	1,079	300	327					3,920	699	6,764	251
140	New Britain, Conn.	1,300	1,395	89	796			1,100	346	6,344	1,818	4,824	
141	Oklahoma City, Okla.	4,874	2,731		566					4,154	1,463	18,636	6,540
142	Kalamazoo, Mich.	4,273	483	873	977			682		5,959	2,578	12,895	624
143	Woonsocket, R. I.	1,388	808		12			900	99	6,895	3,517	4,850	150
144	Chattanooga, Tenn.	6,512	3,010	3,407	3,070					3,231	279	10,714	7,784
145	Racine, Wis.	1,457	1,000							2,841	2,072	7,310	776
146	Fitchburg, Mass.	4,071	1,877		628			700		5,195	867	10,336	376
147	Auburn, N. Y.	2,510	955		898					2,031	501	8,329	4,694
148	Joliet, Ill.	2,310	108	1,118	494					1,464	549	17,340	997
149	Macon, Ga.	5,210	502	124	122					1,784	2,370	2,649	1,079
150	West Hoboken, N. J.	1,250	252							1,300	302	9,453	827
151	Everett, Mass.	2,043	768		1,416					1,853	11,524		
152	Oshkosh, Wis.	921	595		668					1,967	1,628	7,506	179
153	Sacramento, Cal.	9,058	4,904							13,771	13,391	28,198	2,857
154	Pueblo, Colo.	5,740	1,467	1,401	1,847					1,570	5,267	4,780	2,001
155	Newport, Ky.	720	9	1,472	16					2,672	1,503	3,462	625
156	Taunton, Mass.	2,355	2,903					1,557		5,097	546	6,494	172
157	La Crosse, Wis.	900	734							1,161	382	3,825	308
158	Fort Worth, Tex.	4,750	1,276	883	127			900		5,244	1,445	5,555	
	San Juan, P. R.	10,316	1,262	6,163	7,405					3,237		14,114	9,666

[1] For some cities, expenses of supervision of sewers are included under "general supervision" of highways; in other cities these expenses for both sewers and highways are included under "miscellaneous offices" in Division I of this table.

[2] For cities not reporting separately payments for "general street expenses" and for "street pavement" expenses, the payments are included under that head representing the major portion of the expense.

AND SPECIAL SERVICE EXPENSES: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 25.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.														
III.—Health conservation and sanitation—Continued.				IV.—Highways.										
Sanitation—Continued.														
Refuse disposal.		Miscellaneous.		Aggregate.				General supervision.[1]		General street expenses.[2]		Street pavements.[2]		City number.
						All other.								
Salaries and wages.	All other.	Salaries and wages.	All other.	Total.	Salaries and wages.	Miscellaneous.	Service transfers.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	
$494				$41,845	$14,592	$27,253				$10,965	$4,535	$3,627	$536	94
45,968	$15,706			144,866	66,521	77,861	$484			29,226	13,401		10,681	95
	11,008			87,321	20,839	66,482		$3,520	$5	17,319	17,056			96
18,254	20,636			84,048	17,710	49,677	16,661			11,753	30,082	3,190	1,326	97
11,842	2,232		$459	51,199	5,538	45,661		1,800	5		873			98
5,681	1,121			63,506	16,400	47,106		3,670		12,730	6,485			99
13,997	17,576			88,306	43,153	45,153		4,842		18,762	6,682			100
3,482	4,653			43,739	5,813	37,926				3,488	3,409	2,325	846	101
	2,794			125,768	48,060	75,928	1,780	1,854	381		38	32,147	25,984	102
3,128	6,784			57,758	21,018	36,740		1,200		13,227	5,488	562	378	103
720	2,731			52,896	31,615	21,283		3,240		[3]28,375	[3]4,893		655	104
520	2,567	$75		71,761	17,760	54,001				13,124	25,749			105
1,284	187			74,351	23,733	50,618		1,200	36	15,343	622	1,463	2,039	106
7,944	2,359			67,104	27,896	39,208		1,150	98	24,146	8,958	1,400	4,367	107
9,987	4,196			66,200	12,985	37,920	15,295			3,922	19,014	4,173	3,095	108
3,964	938			54,929	18,184	36,745		6,848	236			7,435	3,642	109
	9,620			44,100	7,489	36,611		1,600	53			4,139	6,209	110
	495		243	39,092	14,866	6,553	17,673	3,225		10,275	900		4,327	111
1,314	6,859			59,789	17,963	41,826		895	606	17,068	8,959		4,185	112
1,200	39,800			88,473	32,178	56,295		3,324		15,039	10,627			113
	5,920			76,491	14,599	61,892		900		2,260	2,874	9,446	7,960	114
7,539	5,246			51,634	10,054	38,580	3,000	1,200	291	5,095	8,099	3,180	3,160	115
10,689	1,478	1,650		113,388	58,546	54,842		1,925	54	41,542	2,983	3,499	10,855	116
300				40,006	17,458	9,705	12,843	1,380	211	8,632	5,008	4,133	4,756	117
3,582	9,799			42,287	6,979	7,477	27,831			2,738	3,079	3,492	3,540	118
				48,955	12,355	3,737	32,863	2,100	815	6,673	1,879	2,682	985	119
	18,600			40,160	6,125	34,035		1,590		4,535	12,650		250	120
19,872	5,309			86,980	37,903	47,364	1,713	1,275	275	29,212	12,580			121
480	326			57,561	26,169	31,392		2,840	180	11,190	2,268	6,165	1,953	122
[4]370	[4]89			67,964	34,852	11,034	22,078			21,980	8,797			123
	215			39,589	16,027	23,562		1,020		13,642	6,227	585	2,189	124
3,959	226	238		29,228	7,636	21,592				4,257	604	3,233	32	125
	102			36,525	9,669	26,856		1,200		5,238	2,036	2,000	880	126
720	5,108			53,943	24,127	29,816		900	207	12,065	12,472			127
600	1,279			54,425	13,939	40,486		1,000		9,690	4,949		765	128
24,930	21,957	2,269	853	70,142	15,577	13,565	41,000			8,592	11,205	3,039	5,570	129
	7,900			39,623	8,563	31,060		1,200		2,034	2,232	5,000	684	130
542	9,867			52,274	16,492	34,554	1,228			6,589	2,933	1,882	616	131
				17,073	14,556	2,517		900	105	12,270	1,057	886	1,019	132
15,787	7,600			133,543	49,279	74,733	9,531	8,624	522		1,788	26,930	17,475	133
12,593	2,188			73,577	11,272	62,305		2,068	461	3,265	10,625	550	181	134
9,163	2,478			72,720	30,153	42,428	139			9,662	8,946	1,418	785	135
	4,788			36,975	7,693	29,282		1,434		1,496	990	4,497	1,799	136
9,352	3,259			61,681	12,551	49,130				3,066	4,140	6,133	8,412	137
16,944	3,660		50	73,627	16,285	33,706	23,636	3,750		11,187	31,206			138
84				69,024	19,038	46,386	3,600			13,648	5,389	1,270	4,147	139
	2,108			47,704	10,168	37,530	6	2,200	125	6,215	4,637	758	1,669	140
11,928	1,711			40,372	17,511	22,861		1,200	25	12,245	1,708			141
1,142	54			30,586	10,708	2,693	17,185	1,200		5,822	367			142
				66,534	21,541	43,239	1,754	1,900	564	15,163	9,871	1,164	335	143
11,805	8,888			51,426	9,040	40,647	1,739			5,300	7,712	2,906	2,993	144
		316		61,363	23,996	37,367		2,000		17,179	3,102		266	145
3,216	3,013			90,198	32,441	56,903	854	700		15,312	13,161	4,768	3,034	146
900	5,664			80,549	24,955	42,078	13,516	1,605	395	20,796	15,100	234	351	147
7,751	3,174	384		52,352	14,621	37,731				12,206	7,752	611	442	148
8,035	3,957			42,523	11,520	25,003	6,000	1,200	285	5,097	11,208	2,625	1,106	149
	7,742			24,002	1,200	22,802						1,200	3,630	150
5,900	4,510			47,233	17,005	30,080	148	1,519				12,657	2,387	151
	193			55,669	17,807	37,862				14,942	8,800			152
8,030	7,518	670	70	97,431	16,334	81,097				14,964	4,407	734	689	153
175	350			118,021	41,826	58,509	17,686	1,680		23,193	8,255			154
4,645	1,050			24,345	4,173	20,172				1,406	2,050	2,767	2,004	155
1,310	3,095	66	23	70,001	32,773	36,734	494	1,529	135	22,159	21,910	2,893	2,249	156
1,260	246	342		40,450	17,624	22,826				1,259	425	11,331	4,104	157
				44,336	20,040	9,832	14,464	2,100		5,453	5,032	8,404	1,366	158
1,080	119		164	27,128	1,037	26,091				1,037	1,529			

[3] Expenses for street cleaning are included with "general street expenses."
[4] Expense for city scavenger only.

TABLE 4.—PAYMENTS FOR GENERAL EXPENSES

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		IV.—Highways—Continued.											
		Sidewalks.		Bridges other than toll.		Snow and ice removal.		Street sprinkling.		Street lighting.		Miscellaneous.	
		Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.
	Grand total	$448,785	$343,032	$1,790,061	$1,147,461	$563,600	$468,510	$951,792	$1,054,912	$722,974	$17,963,030	$346,562	$479,868
	Group I	189,707	144,461	1,397,904	756,691	422,530	440,354	250,590	342,681	670,367	10,372,196	315,050	439,136
	Group II	88,933	63,403	199,977	162,155	59,757	18,618	385,622	357,577	42,215	3,320,589	21,066	22,376
	Group III	91,803	86,709	139,786	142,605	54,287	2,693	168,110	222,221	5,561	2,471,298	3,087	6,262
	Group IV	78,342	48,459	52,394	86,010	27,026	6,845	147,470	132,433	4,831	1,798,947	7,359	12,094
	GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.												
1	New York, N. Y			$513,725	$140,433	$148,335	$400,737		$2,252	$205,518	$3,525,382		
2	Chicago, Ill	$18,634	$7,288	311,425	121,245	53,659	2,346	$17,483	522	247,566	854,858	$27,445	$59,408
3	Philadelphia, Pa		13,456	42,731	176,316	5,854	7,853		45,943	8,100	1,614,003	16,006	1,945
4	St. Louis, Mo		367					17,213	233,597	24,046	631,718	37,474	17,565
5	Boston, Mass	77,179	22,372	158,400	41,988	95,231	21,048	140,956	15,191	91,281	717,774		
6	Baltimore, Md	4,746	213	13,572	11,670	6,141	527		4,503	12,117	289,298		
7	Pittsburg, Pa	23,926	33,865	33,307	76,672	31,367	4,615			4,075	412,839	100,027	119,073
8	Cleveland, Ohio	1,900	2,289	106,079	54,824	13,702				61,288	213,676	17,934	107,166
9	Buffalo, N. Y	7,310	10,085	33,433	18,616	14,406	1,245	406	6,376	1,192	369,398	34,416	54,650
10	San Francisco, Cal			16,437	9,160			21,409	7,210		297,107		
11	Detroit, Mich	25,544	44,181	9,836	17,509	16,320	123	2,125		(1)	(1)	3,863	1,941
12	Cincinnati, Ohio	3,159	1,018	27,871	13,487					7,339	405,788	18,540	6,413
13	Milwaukee, Wis	22,153	2,926	91,106	21,751	16,374		45,091	27,087		201,426	3,630	7,506
14	New Orleans, La		952	15,600	27,760			5,907			234,348		
15	Washington, D. C			23,749	23,828	4,883	1,333	(2)	(2)	1,771	381,727		
16	Newark, N. J	5,156	5,449	633	1,432	16,258	527			6,074	222,854	55,715	63,469
	GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.												
17	Minneapolis, Minn	$6,861	$4,464	$17,740	$19,067	$8,579	$150	$146,129	$8,221	$14,545	$235,397	$216	$176
18	Jersey City, N. J	600	625	1,220	509				10,031		156,271		
19	Indianapolis, Ind			9,692	7,921				39,311		127,277		
20	Louisville, Ky	890	447							5,293	154,865		
21	St. Paul, Minn	13,319	16,973	10,696	18,388	10,210		38,551	2,707		224,587		
22	Providence, R. I	4,280	1,655	15,102	9,864	4,586	77		3,390	979	278,906	1,615	9,154
23	Rochester, N. Y	8,968	4,456	27,110	6,730	11,608	16,795	3,941	40,435	2,285	209,560		
24	Kansas City, Mo									1,750	136,407		1,930
25	Toledo, Ohio	1,780	25	25,873	11,899						62,161		
26	Denver, Colo	3,900	1,529		1,793			48,150	20,434		135,692		
27	Columbus, Ohio	2,320	524	2,898	7,647			(2)	(2)		66,528		
28	Los Angeles, Cal				15,284			59,101	47,499		191,156	2,400	3,691
29	Worcester, Mass	899	476	945	533	9,682	712	6	41,649	2,236	120,895		
30	Seattle, Wash	4,428	2,274	2,572	369				117		83,054	3,780	396
31	Memphis, Tenn			10,112	8,964			15,671	18,821		75,070		
32	Omaha, Nebr	1,422	909		897		500				67,204		
33	New Haven, Conn			10,360	4,100			21,856	11,438	1,200	85,555	425	
34	Scranton, Pa			2,362	2,918						68,538		
35	Syracuse, N. Y	8,306	2,756	27,219	2,107	2,950			26,801		96,819		
36	St. Joseph, Mo	1,680									27,893		
37	Portland, Oreg	3,855	5,138	7,028	4,367			12,046	6,761		72,672	2,400	771
38	Paterson, N. J										78,938		
39	Atlanta, Ga	3,501	9,680	622	477						85,497		
40	Richmond, Va	7,012	2,225		2,765	454	96			5,400	47,424	10,205	6,258
41	Dayton, Ohio			4,805	6,187				2,640		94,662		
42	Fall River, Mass	5,035	3,172	1,361	1,813	2,309		14,069	8,830	7,527	91,786		
43	Nashville, Tenn				2,813			13,135	9,408		64,360		
44	Grand Rapids, Mich	3,350	593	640	1,977	2,215	124	10,566	6,937		40,417		
45	Hartford, Conn	1,909	5,100	6,021	15,571	2,266			19,568		60,738	25	
46	Cambridge, Mass	4,618	382	15,599	7,195	4,898	164	2,401	32,579	1,000	79,960		

[1] Expenses for street lighting are included with those for electric light systems in Table 6.
[2] Expenses for street sprinkling are included with "general street expenses."

AND SPECIAL SERVICE EXPENSES: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 25.]

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.												
V.—Charities, hospitals, and corrections.												
Aggregate.						General supervision.		Poor in institutions.				
Total.	Salaries and wages.	Payments to other civil divisions.	Payments to private associations and individuals.	All other.		Salaries and wages.	All other.	Of city.		Of other civil divisions.	Of private associations.	City number.
				Miscellaneous.	Service transfers.			Salaries and wages.	All other.			
$28,006,783	$6,422,017	$1,648,206	$6,712,275	$12,932,786	$291,499	$442,515	$1,543,880	$1,302,141	$2,885,085	$242,167	$570,505	
22,349,304	5,299,146	1,164,918	5,804,963	9,805,223	275,054	309,884	1,519,928	1,062,878	2,238,801	106,391	545,368	
2,818,288	675,203	254,000	366,894	1,513,712	8,479	59,090	7,448	120,583	295,423	62,571	16,205	
1,697,489	250,884	160,503	345,401	938,278	2,423	51,105	12,421	90,226	265,195	51,000	5,458	
1,141,702	196,784	68,785	195,017	675,573	5,543	22,436	4,083	28,454	85,666	22,205	3,474	
GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.												
$9,391,696	$1,700,865	$72,429	$4,530,577	$3,060,219	$27,606	$206,147	$1,502,186	$202,266	$65,673	$69,929	$509,717	1
1,920,926	668,505	51,534	103,847	1,042,840	54,200	23,713	2,345	168,144	298,530	.....	.....	2
2,489,661	665,153	227,205	123,686	1,468,788	4,829	.....	.....	246,895	829,931	2,265	4,040	3
908,519	320,460	66,405	4,999	448,748	67,907	.....	.....	42,571	107,679	.....	.....	4
1,891,282	573,549	63,882	74,255	1,117,448	62,148	.....	.....	59,657	141,639	33,782	.....	5
650,352	81,399	122,143	292,150	154,660	.....	8,560	636	37,653	114,182	.....	1,000	6
491,359	159,494	45,616	23,146	252,771	332	23,956	3,092	65,377	131,361	415	.....	7
529,366	115,067	31,491	8	345,193	37,607	.....	.....	69,029	182,660	.....	.....	8
496,338	86,549	18,496	176,693	212,461	2,139	21,298	4,965	11,072	30,046	.....	18,703	9
604,557	188,121	37,901	136,613	241,922	.....	.....	.....	64,279	101,050	.....	44	10
360,880	85,357	17,586	23,848	225,510	8,579	8,640	1,773	40,040	87,354	.....	.....	11
520,951	172,002	5,694	.....	343,036	219	.....	.....	20,402	58,206	.....	.....	12
380,564	132,587	.....	5,488	233,106	9,383	3,949	1,446	13,398	21,861	.....	.....	13
144,234	23,951	495	71,004	48,784	.....	.....	91	2,940	9,944	.....	5,942	14
965,168	160,947	391,896	214,749	197,471	105	13,621	3,394	14,172	27,606	.....	5,922	15
613,451	165,140	12,145	23,900	412,266	.....	.....	.....	4,963	31,019	.....	.....	16
GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.												
$117,456	$36,834	$7,750	$6,961	$65,911	.....	$3,900	$350	.....	.....	$7,750	$1,881	17
80,186	27,274	.....	.....	52,912	.....	2,600	255	.....	.....	.....	.....	18
94,919	31,351	.....	1,800	61,768	.....	.....	.....	.....	.....	.....	1,200	19
255,021	67,253	30,512	.....	157,256	.....	.....	.....	$7,843	$15,675	.....	.....	20
74,031	24,995	1,049	.....	45,937	$2,050	4,039	250	1,468	3,602	117	.....	21
132,964	28,587	677	55,858	47,384	458	.....	.....	24,070	33,598	627	.....	22
195,817	17,796	76,610	53,822	47,589	.....	10,180	1,005	.....	.....	25,870	5,949	23
128,501	43,332	.....	6,995	77,289	885	.....	.....	.....	.....	.....	800	24
34,959	12,689	.....	12,000	10,270	.....	.....	.....	.....	.....	.....	.....	25
261,134	64,423	9,485	24,326	162,900	.....	3,911	187	10,052	25,878	.....	.....	26
44,320	13,786	.....	.....	30,534	.....	.....	.....	.....	.....	.....	.....	27
43,156	21,145	3,533	6,015	12,463	.....	.....	150	.....	.....	.....	.....	28
234,876	64,078	7,383	.....	161,624	1,791	4,655	385	17,906	33,560	1,207	.....	29
27,879	9,122	.....	7,375	11,382	.....	.....	.....	.....	.....	.....	.....	30
65,837	15,885	.....	.....	49,952	.....	.....	.....	.....	.....	.....	.....	31
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	32
113,614	15,560	28,504	12,725	56,825	.....	4,600	678	9,943	42,239	.....	.....	33
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	34
148,132	17,560	33,094	56,217	41,261	.....	11,980	169	2,340	1,968	23,359	.....	35
13,332	3,000	2,000	2,955	5,377	.....	.....	.....	.....	.....	2,000	.....	36
1,887	.....	.....	1,887	.....	.....	.....	.....	.....	.....	.....	.....	37
54,728	8,490	948	18,500	26,790	.....	.....	.....	4,990	19,335	.....	.....	38
102,824	33,552	.....	9,700	59,572	.....	.....	.....	.....	.....	.....	5,100	39
65,828	18,018	.....	6,900	38,939	1,971	.....	.....	10,929	22,983	.....	500	40
75,142	9,741	.....	55,566	9,835	.....	.....	.....	.....	.....	.....	.....	41
145,597	32,958	7,723	.....	104,679	237	3,900	348	9,403	31,392	1,641	.....	42
34,180	11,896	.....	.....	22,284	.....	.....	.....	.....	.....	.....	.....	43
54,470	10,136	3,185	4,137	37,012	.....	2,874	1,516	.....	.....	.....	775	44
127,970	18,130	26,357	21,667	60,729	1,087	4,160	1,158	11,350	50,066	.....	.....	45
89,528	17,612	15,190	1,488	55,238	.....	2,291	997	10,289	15,127	.....	.....	46

[1] Expenses for street sprinkling are included with those for street cleaning.

TABLE 4.—PAYMENTS FOR GENERAL EXPENSES

[For a list of the cities arranged alphabetically by states, with the number

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		IV.—Highways—Continued.											
		Sidewalks.		Bridges other than toll.		Snow and ice removal.		Street sprinkling.		Street lighting.		Miscellaneous.	
		Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.
47	Albany, N. Y	$50	$7	$4,943	$451	$2,796	$3				$84,163		
48	Reading, Pa		454								82,928		
49	Lowell, Mass	173	9,756	1,505	5,361	4,686		$5,561	$11,361		96,231	$16	$30
50	Trenton, N. J										64,094		
51	Bridgeport, Conn	1,466	534	7,208	20,137	500		1,013	19,960	$105	62,226		
52	Camden, N. J	840	197								78,472		
53	Wilmington, Del	1,291	413				39	819	70		43,126		
54	Des Moines, Iowa	504	133	14,534	2,550	2,311					62,881		
55	Lynn, Mass	6,639	1,086		1,708	2,651	531		20,159	46	82,637	1,772	1,973
56	New Bedford, Mass	1,083	13,955	10,064	14,293	2,906	239	8,544	9,967	26	66,560		
57	Kansas City, Kans	1,840	1,263		2,888						48,405		
58	Springfield, Mass	3,664	1,735	2,664	6,426	1,946	171	2,196	30,999	2,846	82,349		
59	Troy, N. Y				257			6,285	1,080		70,027		
60	Oakland, Cal	13,251	18,761	2,305	1,211			29,543	24,727		98,757		213
61	Lawrence, Mass		1,025	2,273	1,105	1,300		10,885	5,655		52,984		
62	Somerville, Mass	4,073	1,219			3,287		4,801	23,938		50,000		
63	Duluth, Minn	4,372	3,357	12,088	8,412	7,221			14,199		34,522		
64	Savannah, Ga	7,321	3,068					2,160	1,440		16,894		
65	Norfolk, Va	5,342	3,329	2,604	2,002						31,728		
66	Yonkers, N. Y			235	1,843			12,961	1,969		137,404		
67	Schenectady, N. Y			2,844	44						49,273		
68	Hoboken, N. J					287					20,279		
69	Peoria, Ill	900	147	6,079	1,678						55,209		
70	Utica, N. Y	752	578	12,802	3,510	1,226	26				48,935		
71	Manchester, N. H	1,159	507	3,077	10,703	6,030	81	6,774	1,370		60,038		
72	Evansville, Ind			511	600				3,950		38,187		
73	San Antonio, Tex			5,636	9,594			9,390	6,531		29,501		
74	Elizabeth, N. J	2,354	752								42,690		
75	Waterbury, Conn	7,870	3,803	2,184	3,499	5,038		4,979	5,915	438	42,562		
76	Salt Lake City, Utah		263		172			20,894	2,431	300	48,849		
77	Wilkes-Barre, Pa	708	560	1,000	1,328	2,357	40				87,448		417
78	Erie, Pa	991	481	346	230	143					50,783	20	13
79	Houston, Tex			13,388	7,209			2,329			38,295		
80	Tacoma, Wash	1,978		7,402	6,041						76,427	900	610
81	Harrisburg, Pa			665	1,995	2,000					26,757		
82	Portland, Me	5,288	3,899	3,313	8,750	3,159	959	495	25,128		58,242	379	3,006
83	Charleston, S. C	1,400	1,188								30,733		
84	Youngstown, Ohio	200	4,142	272	108						39,973		
85	Dallas, Tex	659		1,467	5,496			18,730	172		53,939		
86	Terre Haute, Ind										37,922		
87	Akron, Ohio	339	1,149	2,926	2,598				1,912		51,470		
88	Fort Wayne, Ind			323	1,757						27,302		
89	Holyoke, Mass	6,171	3,714	1,123	3,668	1,695		8,456	6,796		30,678		
90	Brockton, Mass	5,838	3,081	264	2,079	2,125	6	11,295	2,247		35,539		
91	Covington, Ky				694				245		34,021		
92	Lincoln, Nebr	2,185	798	500	145					1,800	29,208		
93	Saginaw, Mich	1,102	1,255	13,241	2,043	623	598				23,559		

AND SPECIAL SERVICE EXPENSES: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 25.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.

V.—Charities, hospitals, and corrections.

Aggregate.						General supervision.		Poor in institutions.				City number.
				All other.				Of city.				
Total.	Salaries and wages.	Payments to other civil divisions.	Payments to private associations and individuals.	Miscellaneous.	Service transfers.	Salaries and wages.	All other.	Salaries and wages.	All other.	Of other civil divisions.	Of private associations.	
$46,317	$3,100	$668	$28,523	$14,026	.....	$3,100	$526	.....	.....	$596	.....	47
												48
131,697	27,710	8,544	6,184	88,124	$1,135	4,665	399	$13,358	$39,197	.....	.....	49
30,855	3,892	1,535	.....	25,428	.....	.....	.....	2,592	13,112	.....	.....	50
89,614	12,507	13,034	16,489	47,584	.....	3,600	1,074	3,698	24,632	.....	.....	51
18,713	1,500	.....	9,500	7,713	.....	.....	.....	.....	.....	.....	.....	52
4,252	.....	.....	.....	4,252	.....	.....	.....	.....	.....	.....	.....	53
886	.....	.....	886	.....	.....	.....	.....	.....	.....	.....	.....	54
110,075	9,088	11,073	1,076	88,838	.....	1,100	75	5,304	12,535	2,530	.....	55
110,956	18,253	2,827	1,609	88,267	.....	4,228	1,627	11,599	19,442	.....	.....	56
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	57
67,842	14,500	3,899	2,083	47,360	.....	4,857	453	9,015	21,406	.....	.....	58
147,553	5,900	22,325	97,304	22,024	.....	4,900	4,236	.....	.....	18,080	$447	59
2,302	652	.....	1,650	.....	.....	.....	.....	.....	.....	.....	.....	60
99,645	11,975	7,597	4,369	75,669	35	2,550	1,085	7,575	25,469	1,411	1,421	61
72,638	6,282	6,190	6,556	53,319	291	.....	.....	2,410	5,339	1,020	.....	62
6,267	.....	5,767	500	.....	.....	.....	.....	.....	.....	.....	.....	63
27,443	5,460	.....	16,141	5,842	.....	.....	.....	.....	.....	.....	600	64
36,334	13,506	.....	6,031	16,797	.....	.....	.....	5,546	10,144	.....	.....	65
53,788	3,220	11,839	23,857	14,872	.....	2,850	158	.....	.....	5,041	.....	66
41,555	4,350	20,352	6,000	10,853	.....	1,850	546	.....	.....	20,352	.....	67
24,779	3,400	.....	14,234	7,145	.....	1,400	145	.....	.....	.....	.....	68
17,224	7,877	.....	.....	9,347	.....	.....	.....	.....	.....	.....	.....	69
35,834	13,740	467	.....	21,627	.....	3,500	107	.....	.....	467	.....	70
23,158	1,225	464	4,213	17,246	10	625	.....	.....	532	464	.....	71
6,114	.....	.....	4,590	1,524	.....	.....	.....	.....	.....	.....	2,190	72
20,899	8,040	.....	.....	12,859	.....	.....	.....	.....	.....	.....	.....	73
36,972	3,098	1,463	16,636	15,775	.....	1,000	109	1,380	7,288	.....	.....	74
52,628	7,168	12,599	5,172	27,689	.....	3,600	686	2,568	14,918	.....	.....	75
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	76
500	.....	.....	500	.....	.....	.....	.....	.....	.....	.....	.....	77
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	78
9,817	5,400	.....	.....	4,417	.....	.....	.....	.....	.....	.....	.....	79
2,691	1,920	.....	.....	708	63	.....	.....	.....	.....	.....	.....	80
1,170	.....	670	500	.....	.....	.....	.....	.....	.....	670	.....	81
69,314	12,856	12,196	1,671	42,591	.....	1,200	392	10,881	28,638	.....	.....	82
78,739	15,293	919	30,300	32,227	.....	.....	.....	2,735	10,565	.....	.....	83
14,251	.....	1,642	12,609	.....	.....	.....	.....	.....	.....	.....	.....	84
19,995	5,260	.....	600	14,135	.....	.....	.....	.....	.....	.....	.....	85
2,720	.....	.....	2,100	620	.....	.....	.....	.....	.....	.....	300	86
24,735	1,620	.....	15,066	8,049	.....	.....	.....	.....	.....	.....	.....	87
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	88
74,353	11,950	10,451	2,673	48,981	298	2,600	448	8,150	19,898	.....	.....	89
64,791	7,382	3,982	2,500	50,336	591	2,400	355	3,415	12,080	379	.....	90
2,189	780	.....	.....	1,409	.....	.....	.....	.....	.....	.....	.....	91
250	.....	.....	250	.....	.....	.....	.....	.....	.....	.....	.....	92
15,634	1,980	.....	3,029	10,625	.....	1,080	.....	.....	.....	.....	509	93

TABLE 4.—PAYMENTS FOR GENERAL EXPENSES

[For a list of the cities arranged alphabetically by states, with the number

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		IV.—Highways—Continued.											
		Sidewalks.		Bridges other than toll.		Snow and ice removal.		Street sprinkling.		Street lighting.		Miscellaneous.	
		Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.
94	Altoona, Pa.				$161						$22,021		
95	Spokane, Wash.	$8,193	$10,664	$7,360	6,178			$19,028	$3,259		33,523	$2,714	$639
96	Lancaster, Pa.				73						49,348		
97	Birmingham, Ala.							2,669	4,813		30,081	98	36
98	Bayonne, N. J.	1,881	328					1,857	1,856		42,599		
99	South Bend, Ind.										40,621		
100	Butte, Mont.	3,429						16,120	2,058		36,413		
101	McKeesport, Pa.		55								33,616		
102	Pawtucket, R. I.			135	529	$1,849	$204	9,730	3,845	$2,345	46,727		
103	Sioux City, Iowa.			6,029	7,408						23,466		
104	Johnstown, Pa.				1,800						13,935		
105	Dubuque, Iowa.	1,234	695			150		3,252	772		26,785		
106	Binghamton, N. Y.	1,806	654	1,024	2,582	2,897					44,685		
107	Mobile, Ala.		395								25,240	1,200	150
108	Augusta, Ga.	800	499	1,960	2,822			2,130	2,385		25,400		
109	East St. Louis, Ill.	3,901	3,034								29,833		
110	Passaic, N. J.	47				291		1,412	1,413		28,936		
111	Topeka, Kans.	1,031	3,066	21	428						15,505	314	
112	Allentown, Pa.										28,076		
113	Atlantic City, N. J.							13,815			45,668		
114	Springfield, Ohio.		2,345	1,993	2,551						46,162		
115	Montgomery, Ala.	260	318	319	405						29,307		
116	Davenport, Iowa.	790		1,991	938			8,799	1,052		38,960		
117	Little Rock, Ark.	1,080	135	398	562			1,835	333		11,543		
118	Wheeling, W. Va.	205	150	544	708						27,831		
119	Springfield, Ill.	900	58								32,863		
120	York, Pa.										21,135		
121	Malden, Mass.	650	50	50		500		6,200	3,646	16	32,526		
122	Wichita, Kans.	3,118	1,894	2,856	3,640						21,457		
123	Bay City, Mich.	8,697	1,830			2,975	244	1,200	186		22,055		
124	South Omaha, Nebr.	780	818						100		14,228		
125	Quincy, Ill.	115	18	31							20,938		
126	Newcastle, Pa.	1,231	260								23,680		
127	Superior, Wis.	7,158		1,876	2,020	560		1,568			15,061		56
128	Canton, Ohio.	682	271	2,467	3,204			100	37		31,260		
129	Jacksonville, Fla.	1,630	817	2,316	1,973						35,000		
130	Chester, Pa.	329	1,657		659						25,828		
131	Chelsea, Mass.	2,219	603	75		3,181		2,546	4,588		27,042		
132	Joplin, Mo.			500	336					(1)	(1)		
133	Newton, Mass.		2,360				6,000	13,725	3,000		53,119		
134	Salem, Mass.	1,136	420	991	1,206	1,963	71	499	6,923	800	42,418		
135	Haverhill, Mass.	4,553	1,036	1,154	1,381	1,000		10,846	1,188	1,520	29,231		
136	Rockford, Ill.		1,070	266	591						24,832		
137	Knoxville, Tenn.	900	108	2,452	10,824						25,646		
138	Galveston, Tex.			348							23,636	1,000	2,500
139	Elmira, N. Y.	1,240	66	1,619	3,410	1,261	63				36,911		
140	New Britain, Conn.	33	132	140		485		187	9,301	150	21,672		
141	Oklahoma City, Okla.	1,935	549		164			2,131	915		19,500		
142	Kalamazoo, Mich.	2,562	722	707	1,092	417			512		17,185		
143	Woonsocket, R. I.		627	1,436	2,112	1,635	80	243	5,343		26,061		
144	Chattanooga, Tenn.	834			6,169			(2)	(2)		25,512		
145	Racine, Wis.	1,248		2,969	6,132				9,818		18,049	600	
146	Fitchburg, Mass.	1,252	6,645	612	560	3,169	24	6,628	599		33,734		
147	Auburn, N. Y.	1,478	488	690	832	87		65	3,092		35,336		
148	Joliet, Ill.	1,566	429	218	988						28,120		
149	Macon, Ga.	1,984	2,314	614	631				664		14,795		
150	West Hoboken, N. J.										19,172		
151	Everett, Mass.	1,146	354			1,157	159	526	6,727		20,601		
152	Oshkosh, Wis.			2,865	2,905				8,382		17,775		
153	Sacramento, Cal.							636	16,484		59,517		
154	Pueblo, Colo.	1,113	391	2,399	4,111			12,008	24,467		30,258	1,433	8,713
155	Newport, Ky.										16,118		
156	Taunton, Mass.	3,176	134	286	249	2,330		300	4,381	(2)	2 8,170		
157	La Crosse, Wis.			200	242	1,119		3,715	294		17,761		
158	Fort Worth, Tex.			383	3,434			3,700			14,464		
	San Juan, P. R.										24,562		

[1] Expenses for street lighting are included with those for electric light systems in Table 6.
[2] Not reported separately.

AND SPECIAL SERVICE EXPENSES: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 25.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.

V.—Charities, hospitals, and corrections.

Aggregate.						General supervision.		Poor in institutions.				City number.
				All other.				Of city.				
Total.	Salaries and wages.	Payments to other civil divisions.	Payments to private associations and individuals.	Miscellaneous.	Service transfers.	Salaries and wages.	All other.	Salaries and wages.	All other.	Of other civil divisions.	Of private associations.	
												94
$6,976	$2,327		$3,300	$1,349								95
1,692			222	1,470								96
21,902	6,520	$600	4,784	9,998							$900	97
16,780	500		13,925	2,355								98
												99
12,296	5,800			6,496								100
3,098	1,182			1,916				$1,182	$1,278			101
36,534	3,806	1,966	1,864	28,898		$848	$348	2,458	5,248			102
25			25									103
												104
												105
56,625	7,234	6,252	21,249	21,890		1,259	109			$5,878		106
13,298	2,715		8,102	2,115	$366							107
51,682	13,006	4,299	2,875	31,502								108
240	240											109
21,401	1,879	684	6,644	12,194		421	22	758	4,407			110
2,671	695			1,976								111
												112
36,090	1,897	2,282	26,000	5,911		900	59			2,282		113
41,760	12,224		3,600	25,936								114
10,183	3,300		3,542	3,341								115
1,114			1,114									116
16,635	4,415		930	11,290							300	117
7,477	5,378			2,099								118
5,666	70			5,596								119
2,411		1,576	100	735								120
40,590	4,527	3,735	3,974	28,349	5	1,475	316	1,952	5,917			121
2,338			2,338								268	122
1,341			459	882								123
5,925			200	5,725								124
7,025	2,599			4,426								125
16,172	2,727	3,057	2,210	8,178		800		1,927	1,571	18		126
356				356								127
9,604		431	9,173									128
10,932	2,520			8,412								129
402		402										130
38,654	3,900	6,188	2,138	26,428		2,700	288			1,836		131
1,208			813	395								132
46,870	5,856	3,466	14,896	22,652		3,000	359	1,706	4,980	688		133
73,720	7,940	4,647	5,490	55,643				5,447	14,567	581		134
88,647	7,651	2,968	719	72,374	4,935	1,125	252	3,090	17,816	582		135
1,072			1,072									136
20,531	7,159		43	13,329								137
45,655	12,073	586		32,996								138
24,543	2,000	5,012	14,396	3,135		1,500	560			4,688	712	139
45,097	4,226	5,692	6,741	28,438		1,768	344	2,039	10,631			140
8,139	3,145		1,742	3,252								141
9,606	2,236	2,374	699	4,297		1,925						142
15,281	1,895	61	2,060	11,218	47	900		948	2,049		339	143
41,713	13,944		2,475	25,294								144
15,525	1,267			14,258								145
62,291	15,575	3,293	70	43,277	76			3,780	5,772	805		146
25,501	2,336	3,786	6,699	12,680		1,698	243			3,726	475	147
2,000			2,000									148
13,938	3,130		6,490	4,328							480	149
4,981	600		300	4,081								150
18,471	1,435	3,127	684	13,225		917	250			781		151
12,808	1,140			11,668								152
1,889	1,330			559								153
4,561	2,640		600	1,321								154
7,414	2,700		2,984	1,730								155
39,337	5,767	2,301	809	30,346	114	1,200	933	3,167	11,430	340		156
												157
11,009	1,278		4,477	5,254								158
50,318	21,598		2,020	26,700				1,994	3,971		751	

[3] Part of the expenses for street lighting is included with the expenses for electric light systems in Table 6.

TABLE 4.—PAYMENTS FOR GENERAL EXPENSES

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. V.—Charities, hospitals, and corrections—Continued. Outdoor poor relief. In city. Salaries and wages.	In city. All other.	By other civil divisions.	By private associations.	Care of children. In institutions. Of city. Salaries and wages.	Of city. All other.	Of other civil divisions.	Of private associations.	In private families.	Miscellaneous charities. Salaries and wages.	All other.[1]
	Grand total	$254,665	$1,521,327	$60,967	$53,050	$561,239	$754,747	$149,112	$3,213,623	$88,913	$149,646	$1,424,413
	Group I	121,806	718,525	12,306	3,752	536,981	709,070	98,972	2,999,519	70,678	116,901	857,781
	Group II	58,572	260,341	10,887	23,520	11,810	17,808	28,137	69,982	15,053	14,192	145,624
	Group III	43,708	322,060	26,338	8,652	9,348	21,373	18,586	104,300	992	10,494	266,896
	Group IV	30,579	220,411	11,436	17,126	3,100	6,496	3,417	39,842	2,190	8,059	154,612
	GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.											
1	New York, N. Y	.....	$63,538	.....	.....	$61,836	$47,005	$2,500	$2,616,096	.....	.....	$291,500
2	Chicago, Ill	$12,159	144,875	.....	.....	46,953	40,096	9,037	64,587	.....	.....	48,041
3	Philadelphia, Pa	17,698	31,206	.....	.....	229,199	383,329	.....	54,710	.....	$3,784	16,756
4	St. Louis, Mo	.....	754	.....	.....	30,104	42,642	498	4,999	.....	47,654	33,853
5	Boston, Mass	30,384	167,929	$12,306	$39	58,309	62,665	3,513	9,120	$64,896	43,420	252,349
6	Baltimore, Md	.....	956	.....	.....	.....	.....	.....	25,994	.....	.....	9,004
7	Pittsburg, Pa	8,400	55,774	.....	.....	.....	.....	.....	12,187	1,044	.....	8,240
8	Cleveland, Ohio	5,898	61,857	.....	.....	12,397	20,729	13,178	8	.....	1,785	50,109
9	Buffalo, N. Y	.....	48,136	.....	973	3,100	3,487	4,067	67,229	2,943	878	23,179
10	San Francisco, Cal	.....	3,633	.....	.....	1,200	4,023	23,085	79,228	.....	.....	5,239
11	Detroit, Mich	10,846	75,968	.....	.....	.....	.....	.....	.....	.....	1,951	29,593
12	Cincinnati, Ohio	6,940	9,267	.....	.....	31,538	45,411	345	.....	.....	9,805	53,183
13	Milwaukee, Wis	9,271	24,891	.....	.....	8,419	15,884	.....	.....	.....	924	18,852
14	New Orleans, La	2,440	.....	.....	.....	.....	.....	.....	23,034	.....	.....	500
15	Washington, D. C	8,509	6,715	.....	2,740	53,926	43,799	38,713	41,927	1,795	1,760	5,761
16	Newark, N. J	9,261	23,026	.....	.....	.....	.....	4,036	400	.....	4,940	11,622
	GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.											
17	Minneapolis, Minn	.....	$11,040	.....	.....	.....	.....	.....	.....	.....	.....	$2,000
18	Jersey City, N. J	$3,048	11,609	.....	.....	.....	.....	.....	.....	.....	.....	.....
19	Indianapolis, Ind	.....	.....	.....	$800	.....	.....	.....	.....	.....	$5,342	5,064
20	Louisville, Ky	.....	3,052	.....	.....	$3,024	$2,222	.....	.....	.....	636	165
21	St. Paul, Minn	.....	5,438	.....	.....	.....	.....	.....	.....	.....	.....	5,500
22	Providence, R. I	4,517	13,438	.....	.....	.....	.....	.....	.....	.....	.....	806
23	Rochester, N. Y	7,200	29,715	.....	.....	.....	.....	$289	$16,276	$13,301	416	16,869
24	Kansas City, Mo	.....	.....	.....	5,035	.....	.....	.....	460	.....	.....	5
25	Toledo, Ohio	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
26	Denver, Colo	3,800	20,473	.....	12,000	.....	.....	3,975	11,330	.....	.....	1,321
27	Columbus, Ohio	1,348	7,543	.....	.....	844	3,885	.....	.....	.....	.....	.....
28	Los Angeles, Cal	.....	.....	.....	4,385	.....	.....	3,533	1,080	.....	2,187	3,010
29	Worcester, Mass	700	9,826	$2,585	.....	.....	.....	2,248	.....	.....	.....	40,130
30	Seattle, Wash	.....	.....	.....	.....	7,202	10,842	.....	600	.....	1,920	540
31	Memphis, Tenn	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
32	Omaha, Nebr	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
33	New Haven, Conn	1,017	12,408	240	.....	.....	.....	.....	5,414	.....	.....	1,500
34	Scranton, Pa	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
35	Syracuse, N. Y	2,000	29,347	.....	.....	740	859	8,628	31,601	.....	500	8,918
36	St. Joseph, Mo	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
37	Portland, Oreg	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
38	Paterson, N. J	3,500	7,455	.....	.....	.....	.....	948	.....	.....	.....	.....
39	Atlanta, Ga	6,400	4,208	.....	300	.....	.....	.....	.....	1,200	.....	1,950
40	Richmond, Va	6,665	14,148	.....	1,200	.....	.....	.....	1,600	.....	.....	674
41	Dayton, Ohio	3,120	4,499	.....	.....	.....	.....	.....	.....	.....	.....	.....
42	Fall River, Mass	6,857	33,780	2,504	.....	.....	.....	979	.....	.....	2,627	25,991
43	Nashville, Tenn	.....	104	.....	.....	.....	.....	.....	.....	.....	.....	.....
44	Grand Rapids, Mich	2,300	24,382	.....	.....	.....	.....	.....	.....	.....	.....	.....
45	Hartford, Conn	2,620	10,523	60	.....	.....	.....	.....	1,573	.....	.....	69
46	Cambridge, Mass	3,480	7,353	5,498	.....	.....	.....	7,537	78	552	564	31,112

[1] Including payments to other civil divisions and to private associations and individuals.

AND SPECIAL SERVICE EXPENSES: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 25.]

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.														City number.
V.—Charities, hospitals, and corrections—Continued.										VI.—Education.				
Hospitals.				Insane in institutions.		Prisons and reformatories.				Aggregate.				
Of city.						Of city.						All other.		
Salaries and wages.	All other.	Of other civil divisions.	Of private associations.	Salaries and wages.	All other.[1]	Salaries and wages.	All other.	Of other civil divisions.	Of private associations.	Total.	Salaries and wages.	Miscellaneous.	Service transfers.	
$1,920,859	$2,782,890	$151,208	$2,135,661	$213,413	$1,305,234	$1,577,539	$2,172,881	$223,744	$305,359	$119,004,725	$96,578,215	$22,234,932	$191,578	
1,568,150	2,001,211	57,808	1,553,357	213,413	1,201,104	1,369,133	1,884,995	168,091	302,501	73,052,061	59,677,448	13,275,917	98,696	
260,888	584,724	64,020	233,396	.....	59,841	150,068	215,269	32,856	.....	21,371,905	17,506,196	3,809,401	56,308	
21,856	33,690	18,491	220,009	.....	36,056	24,147	22,926	10,032	2,640	14,062,282	11,065,497	2,946,305	20,480	
69,965	163,265	10,889	128,899	.....	8,233	34,191	49,691	12,765	218	10,518,477	8,299,074	2,203,309	16,094	
GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.														
$737,173	$789,519	.....	$1,151,741	.....	.....	$493,443	$581,427	.....	.....	$29,713,232	$24,556,848	$5,151,473	$4,911	1
231,676	273,680	.....	.....	.....	$42,497	185,860	289,473	.....	$39,260	9,482,455	7,994,909	1,486,668	878	2
.....	.....	$19,778	.....	.....	166,404	167,577	217,395	$38,758	59,936	5,882,376	4,672,782	1,209,594	.....	3
113,380	146,807	5,977	.....	$41,922	115,813	44,829	111,734	17,303	.....	2,872,306	2,346,809	504,643	20,854	4
230,472	329,878	12,817	200	67,905	94,497	83,402	132,103	.....	.....	4,314,192	3,594,451	708,316	11,425	5
.....	.....	.....	60,492	.....	159,477	35,186	29,882	.....	167,330	1,873,324	1,430,515	426,728	16,581	6
.....	.....	.....	9,261	.....	2,210	61,761	55,290	42,991	.....	2,900,530	2,094,466	806,064	.....	7
.....	.....	1,813	.....	.....	16,500	25,958	67,445	.....	.....	2,528,421	2,035,731	489,691	2,999	8
23,729	66,448	14,429	86,845	.....	.....	26,472	38,339	.....	.....	1,710,007	1,309,432	385,836	14,739	9
81,119	81,613	.....	32,143	.....	1,653	41,523	46,364	13,163	25,198	1,767,724	1,527,777	239,947	.....	10
.....	.....	.....	22,348	.....	17,586	23,880	40,901	.....	.....	1,805,161	1,534,921	270,240	.....	11
67,257	141,185	2,994	.....	.....	17	36,060	35,943	2,338	.....	1,687,479	1,358,731	328,748	.....	12
29,353	46,744	.....	.....	44,559	76,468	22,714	36,343	.....	5,488	1,411,654	1,193,585	198,325	19,744	13
.....	.....	.....	4,462	.....	32,277	18,571	38,249	495	5,289	975,710	726,109	248,934	667	14
10,974	23,128	.....	162,365	.....	300,140	57,985	87,173	53,043	.....	2,112,992	1,684,097	428,879	16	15
43,017	102,209	.....	23,500	59,027	175,565	43,912	76,934	.....	.....	2,013,998	1,616,285	391,831	5,882	16
GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.														
$21,872	$43,909	.....	$3,080	.....	.....	$11,062	$10,612	.....	.....	$1,456,834	$1,181,428	$275,406	.....	17
21,626	41,048	.....	.....	.....	.....	.....	.....	.....	.....	1,005,304	818,310	186,994	.....	18
26,009	56,704	.....	.....	.....	.....	.....	.....	.....	.....	1,010,443	808,908	201,535	.....	19
20,050	63,339	$22,458	.....	.....	$932	35,700	72,803	$8,054	.....	800,658	669,925	130,733	.....	20
8,658	22,593	.....	.....	.....	.....	10,830	10,604	.....	.....	818,276	690,405	123,225	$4,646	21
.....	.....	.....	55,858	.....	.....	.....	.....	50	.....	979,604	755,520	218,359	5,725	22
.....	.....	33,472	18,296	.....	.....	.....	.....	16,979	.....	792,849	639,480	153,369	.....	23
28,581	65,536	.....	700	.....	.....	14,751	12,633	.....	.....	1,109,686	924,179	178,361	7,146	24
.....	.....	.....	12,000	.....	.....	12,689	10,270	.....	.....	663,844	538,702	125,142	.....	25
25,755	72,169	.....	.....	.....	.....	20,905	43,868	5,510	.....	1,146,165	988,025	157,760	380	26
.....	.....	.....	.....	.....	.....	11,594	19,106	.....	.....	707,244	605,699	101,545	.....	27
9,365	3,235	.....	600	.....	.....	9,593	6,068	.....	.....	1,368,150	1,190,946	177,204	.....	28
40,817	79,514	1,343	.....	.....	.....	.....	.....	.....	.....	771,426	618,985	147,236	5,205	29
.....	.....	.....	6,775	.....	.....	.....	.....	.....	.....	1,184,495	947,040	220,652	16,803	30
15,885	49,952	.....	.....	.....	.....	.....	.....	.....	.....	304,567	254,211	48,763	1,593	31
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	561,482	451,432	110,050	.....	32
.....	.....	.....	6,879	.....	28,696	.....	.....	.....	.....	578,452	483,355	92,635	2,462	33
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	559,472	451,920	107,552	.....	34
.....	.....	1,107	24,616	.....	.....	.....	.....	.....	.....	594,336	471,693	122,643	.....	35
.....	.....	.....	2,955	.....	.....	3,000	5,377	.....	.....	288,213	244,022	43,198	993	36
.....	.....	.....	1,887	.....	.....	.....	.....	.....	.....	678,549	542,697	132,615	3,237	37
.....	.....	.....	18,500	.....	.....	.....	.....	.....	.....	543,462	433,946	109,516	.....	38
17,549	43,261	.....	1,650	.....	.....	9,603	11,603	.....	.....	300,453	266,426	34,027	.....	39
.....	.....	.....	3,600	.....	.....	424	3,105	.....	.....	265,469	225,862	38,651	956	40
.....	.....	.....	55,566	.....	.....	6,621	5,336	.....	.....	495,538	405,536	90,002	.....	41
10,171	13,405	2,563	.....	.....	36	.....	.....	.....	.....	440,743	362,744	77,999	.....	42
8,600	18,296	.....	.....	.....	.....	3,296	3,884	.....	.....	286,054	229,227	56,046	781	43
4,962	11,114	922	3,362	.....	.....	.....	.....	2,263	.....	582,105	471,946	106,991	3,168	44
.....	.....	.....	16,214	.....	30,177	.....	.....	.....	.....	545,815	415,385	127,311	3,119	45
988	649	2,155	858	.....	.....	.....	.....	.....	.....	532,217	418,242	113,881	94	46

[1] Including payments to other civil divisions and to private associations.

TABLE 4.—PAYMENTS FOR GENERAL EXPENSES

[For a list of the cities arranged alphabetically by states, with the number

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.										
		V.—Charities, hospitals, and corrections—Continued.										
		Outdoor poor relief.				Care of children.					Miscellaneous charities.	
		In city.		By other civil divisions.	By private associations.	In institutions.				In private families.	Salaries and wages.	All other.[1]
						Of city.		Of other civil divisions.	Of private associations.			
		Salaries and wages.	All other.			Salaries and wages.	All other.					
47	Albany, N. Y.	.....	$10,000	.....	.....	.....	.....	$82	.....	.....	.....	$3,500
48	Reading, Pa.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
49	Lowell, Mass.	$5,084	15,984	$2,955	$2,100	.....	.....	3,707	$1,725	$350	$4,603	33,679
50	Trenton, N. J.	1,300	12,316	.....	.....	.....	.....	1,535	.....	.....	.....	.....
51	Bridgeport, Conn.	695	19,239	89	300	.....	.....	1,662	.....	.....	.....	.....
52	Camden, N. J.	1,500	7,713	.....	.....	.....	.....	.....	.....	.....	.....	.....
53	Wilmington, Del.	.....	4,252	.....	.....	.....	.....	.....	.....	.....	.....	.....
54	Des Moines, Iowa.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
55	Lynn, Mass.	2,684	17,232	2,497	.....	.....	.....	3,534	.....	.....	.....	58,996
56	New Bedford, Mass.	2,426	22,609	1,447	.....	.....	.....	1,380	.....	.....	.....	44,589
57	Kansas City, Kans.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
58	Springfield, Mass.	.....	8,697	2,030	.....	.....	.....	543	.....	.....	628	16,804
59	Troy, N. Y.	1,000	15,791	.....	.....	.....	.....	225	77,069	.....	.....	1,997
60	Oakland, Cal.	652	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,650
61	Lawrence, Mass.	650	34,450	2,658	61	.....	.....	2,200	2,887	.....	1,200	14,700
62	Somerville, Mass.	3,844	7,146	3,104	.....	.....	.....	705	.....	.....	28	41,125
63	Duluth, Minn.	.....	.....	.....	.....	.....	.....	.....	500	.....	.....	.....
64	Savannah, Ga.	3,000	2,797	.....	1,401	.....	.....	.....	440	.....	2,460	3,045
65	Norfolk, Va.	5,460	4,701	.....	2,280	.....	.....	.....	750	.....	.....	1,200
66	Yonkers, N. Y.	370	14,714	.....	.....	.....	.....	.....	15,857	.....	.....	.....
67	Schenectady, N. Y.	2,500	10,307	.....	.....	.....	.....	.....	.....	.....	.....	.....
68	Hoboken, N. J.	2,000	7,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
69	Peoria, Ill.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
70	Utica, N. Y.	2,788	7,938	.....	.....	.....	.....	.....	.....	.....	50	1,207
71	Manchester, N. H.	600	16,202	.....	600	.....	.....	.....	2,359	.....	.....	522
72	Evansville, Ind.	.....	1,524	.....	.....	.....	.....	.....	.....	.....	.....	.....
73	San Antonio, Tex.	.....	341	.....	.....	.....	.....	.....	.....	.....	.....	.....
74	Elizabeth, N. J.	718	8,378	.....	.....	.....	.....	1,225	553	.....	.....	.....
75	Waterbury, Conn.	1,000	12,085	507	.....	.....	.....	872	208	.....	.....	.....
76	Salt Lake City, Utah.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
77	Wilkes-Barre, Pa.	.....	.....	.....	500	.....	.....	.....	.....	.....	.....	.....
78	Erie, Pa.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
79	Houston, Tex.	.....	239	.....	.....	.....	.....	.....	.....	.....	.....	.....
80	Tacoma, Wash.	.....	.....	.....	.....	$1,020	$734	.....	.....	.....	900	37
81	Harrisburg, Pa.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
82	Portland, Me.	625	5,148	353	560	.....	.....	.....	480	631	150	8,413
83	Charleston, S. C.	.....	437	.....	.....	8,328	20,639	.....	1,000	.....	.....	500
84	Youngstown, Ohio.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
85	Dallas, Tex.	.....	2,523	.....	600	.....	.....	.....	.....	.....	.....	.....
86	Terre Haute, Ind.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	620
87	Akron, Ohio.	1,620	8,049	.....	.....	.....	.....	.....	.....	11	.....	.....
88	Fort Wayne, Ind.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
89	Holyoke, Mass.	1,200	24,104	8,532	.....	.....	.....	393	472	.....	.....	4,829
90	Brockton, Mass.	1,092	9,509	2,166	.....	.....	.....	523	.....	.....	475	28,983
91	Covington, Ky.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
92	Lincoln, Nebr.	.....	.....	.....	250	.....	.....	.....	.....	.....	.....	.....
93	Saginaw, Mich.	900	10,625	.....	.....	.....	.....	.....	.....	.....	.....	.....

[1] Including payments to other civil divisions and to private associations and individuals.

AND SPECIAL SERVICE EXPENSES: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 25.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.														City number.
V.—Charities, hospitals, and corrections—Continued.										VI.—Education.				
Hospitals.				Insane in institutions.		Prisons and reformatories.				Aggregate.				
Of city.						Of city.						All other.		
Salaries and wages.	All other.	Of other civil divisions.	Of private associations.	Salaries and wages.	All other.[1]	Salaries and wages.	All other.	Of other civil divisions.	Of private associations.	Total.	Salaries and wages.	Miscellaneous.	Service transfers.	
.....	.....	.....	$28,523	.....	.....	.....	.....	.....	.....	$376,873	$297,014	$79,859	.....	47
.....	.....	.....	2,009	.....	.....	.....	.....	.....	.....	292,076	240,402	51,674	.....	48
.....	.....	$1,882	.....	.....	.....	.....	.....	.....	.....	448,167	353,127	93,519	$1,521	49
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	428,133	338,854	89,279	.....	50
$4,514	$2,639	.....	16,189	.....	$11,283	.....	.....	.....	.....	321,727	250,773	70,954	.....	51
.....	.....	.....	9,500	.....	.....	.....	.....	.....	.....	435,991	342,969	93,022	.....	52
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	247,621	193,400	54,221	.....	53
.....	.....	.....	896	.....	.....	.....	.....	.....	.....	511,986	394,993	116,993	.....	54
.....	.....	2,512	1,076	.....	.....	.....	.....	.....	.....	343,408	277,593	65,815	.....	55
.....	.....	.....	1,609	.....	.....	.....	.....	.....	.....	360,949	266,604	94,185	160	56
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	261,307	214,456	46,851	.....	57
.....	.....	1,326	2,083	.....	.....	.....	.....	.....	.....	548,597	407,998	140,526	73	58
.....	.....	1,397	17,148	.....	.....	.....	.....	$2,623	$2,640	319,334	233,015	86,230	89	59
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	629,634	524,880	104,754	.....	60
.....	.....	1,328	.....	.....	.....	.....	.....	.....	.....	307,745	253,777	53,968	.....	61
.....	.....	1,361	6,556	.....	.....	.....	.....	.....	.....	402,289	330,949	71,340	.....	62
.....	.....	.....	.....	.....	.....	.....	.....	5,767	.....	335,103	260,479	72,503	2,121	63
.....	.....	.....	13,700	.....	.....	.....	.....	.....	.....	5,187	2,250	2,937	.....	64
.....	.....	.....	1,801	.....	.....	$2,500	$1,962	.....	.....	156,653	130,076	26,577	.....	65
.....	.....	6,194	8,000	.....	604	.....	.....	.....	.....	415,796	331,459	82,864	1,473	66
.....	.....	.....	6,000	.....	.....	.....	.....	.....	.....	247,332	199,264	48,068	.....	67
.....	.....	.....	14,234	.....	.....	.....	.....	.....	.....	380,611	286,051	92,680	1,880	68
.....	.....	.....	.....	.....	.....	7,877	9,347	.....	.....	291,765	239,142	51,823	800	69
7,402	12,375	.....	.....	.....	.....	.....	.....	.....	.....	291,925	232,783	59,142	.....	70
.....	.....	.....	1,254	.....	.....	.....	.....	.....	.....	167,662	130,433	35,886	1,343	71
.....	.....	.....	2,400	.....	.....	.....	.....	.....	.....	233,561	201,168	32,393	.....	72
6,480	10,229	.....	.....	.....	.....	1,560	2,289	.....	.....	240,961	205,381	35,580	.....	73
.....	.....	.....	16,083	.....	238	.....	.....	.....	.....	210,334	166,457	43,877	.....	74
.....	.....	81	4,964	.....	11,139	.....	.....	.....	.....	292,247	228,312	63,837	98	75
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	531,737	410,110	121,627	.....	76
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	214,831	169,367	45,464	.....	77
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	224,405	177,456	46,949	.....	78
.....	.....	.....	.....	.....	.....	5,400	4,178	.....	.....	225,849	186,984	38,865	.....	79
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	381,758	311,918	67,448	2,392	80
.....	.....	.....	500	.....	.....	.....	.....	.....	.....	249,890	190,064	59,518	308	81
.....	.....	.....	.....	.....	11,843	.....	.....	.....	.....	270,959	209,681	61,079	199	82
.....	.....	.....	28,800	.....	919	4,230	586	.....	.....	112,337	62,401	49,936	.....	83
.....	.....	.....	12,609	.....	.....	.....	.....	1,642	.....	252,498	190,376	62,122	.....	84
3,460	8,447	.....	.....	.....	.....	1,800	3,165	.....	.....	244,998	218,176	26,822	.....	85
.....	.....	.....	1,800	.....	.....	.....	.....	.....	.....	264,634	199,231	65,403	.....	86
.....	.....	.....	15,055	.....	.....	.....	.....	.....	.....	246,293	200,562	45,731	.....	87
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	198,437	153,677	44,760	.....	88
.....	.....	1,526	2,201	.....	.....	.....	.....	.....	.....	260,118	192,323	63,307	4,488	89
.....	.....	884	2,500	.....	30	.....	.....	.....	.....	266,318	208,807	56,270	1,241	90
.....	.....	.....	.....	.....	.....	780	1,409	.....	.....	144,595	113,582	30,599	414	91
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	226,407	175,881	50,226	300	92
.....	.....	.....	2,529	.....	.....	.....	.....	.....	.....	241,244	190,842	48,822	1,580	93

[1] Including payments to other civil divisions and to private associations.

TABLE 4.—PAYMENTS FOR GENERAL EXPENSES

[For a list of the cities arranged alphabetically by states, with the number

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.										
		V.—Charities, hospitals, and corrections—Continued.										
		Outdoor poor relief.				Care of children.					Miscellaneous charities.	
		In city.		By other civil divisions.	By private associations.	In institutions.				In private families.	Salaries and wages.	All other.[1]
						Of city.		Of other civil divisions.	Of private associations.			
		Salaries and wages.	All other.			Salaries and wages.	All other.					
94	Altoona, Pa.				$600				$1,800		$925	$1,003
95	Spokane, Wash.		$1,470		196							
96	Lancaster, Pa.		612		600				1,959			125
97	Birmingham, Ala.	$1,080	2,355									
98	Bayonne, N. J.	500										
99	South Bend, Ind.											
100	Butte, Mont.					$3,100	$6,496				2,700	
101	McKeesport, Pa.		638									
102	Pawtucket, R. I.	500	23,057									245
103	Sioux City, Iowa.											25
104	Johnstown, Pa.											
105	Dubuque, Iowa.											
106	Binghamton, N. Y.		8,480						21,249			
107	Mobile, Ala.		304								2,015	1,322
108	Augusta, Ga.	4,500	748		2,875						476	5,255
109	East St. Louis, Ill.	240										
110	Passaic, N. J.	700	7,765					$572	8			
111	Topeka, Kans.										95	
112	Allentown, Pa.											
113	Atlantic City, N. J.	997	5,852						500			500
114	Springfield, Ohio.				3,600							
115	Montgomery, Ala.		656									
116	Davenport, Iowa.											1,114
117	Little Rock, Ark.		402		630							
118	Wheeling, W. Va.											
119	Springfield, Ill.											
120	York, Pa.		680									155
121	Malden, Mass.	1,100	7,977	$1,823				233		$4		14,144
122	Wichita, Kans.								1,070			
123	Bay City, Mich.		692		440					19		200
124	South Omaha, Nebr.		5,725									
125	Quincy, Ill.											
126	Newcastle, Pa.		6,607	19					239			
127	Superior, Wis.											356
128	Canton, Ohio.				4,212							
129	Jacksonville, Fla.		4,730									
130	Chester, Pa.											
131	Chelsea, Mass.	1,000	8,746					1,180	78	365	200	17,394
132	Joplin, Mo.		395						813			
133	Newton, Mass.	1,150	11,014	1,250								6,299
134	Salem, Mass.	2,193	8,886	2,834				173	729	623	300	32,190
135	Haverhill, Mass.	1,000	13,663	1,386	289			512		335		37,082
136	Rockford, Ill.				72							
137	Knoxville, Tenn.	1,500	2,166						43			
138	Galveston, Tex.		39									
139	Elmira, N. Y.	500	1,921						6,120	753		758
140	New Britain, Conn.	419	17,463	300				211	378			
141	Oklahoma City, Okla.	780										240
142	Kalamazoo, Mich.		3,648									21
143	Woonsocket, R. I.	47	9,164						474			52
144	Chattanooga, Tenn.	1,500	958		2,250				225			
145	Racine, Wis.	1,267	14,258									
146	Fitchburg, Mass.	2,628	8,644	1,721				120		70		14,164
147	Auburn, N. Y.	638	12,437	31				29	3,557	21		
148	Joliet, Ill.											
149	Macon, Ga.	900	591									
150	West Hoboken, N. J.	600	4,081									
151	Everett, Mass.	500	4,275	877				52			18	8,700
152	Oshkosh, Wis.	1,140	11,668									
153	Sacramento, Cal.										1,330	559
154	Pueblo, Colo.				600							
155	Newport, Ky.	1,800	1,651									
156	Taunton, Mass.	1,400	5,498	1,195				335				12,599
157	La Crosse, Wis.											
158	Fort Worth, Tex.		525		762				600			
	San Juan, P. R.	9,653	823		600				480		2,880	5,297

[1] Including payments to other civil divisions and to private associations and individuals.

AND SPECIAL SERVICE EXPENSES: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 25.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.														City number.
V.—Charities, hospitals, and corrections—Continued.										VI.—Education.				
Hospitals.				Insane in institutions.		Prisons and reformatories.				Aggregate.				
Of city.						Of city.						All other.		
Salaries and wages.	All other.	Of other civil divisions.	Of private associations.	Salaries and wages.	All other.[1]	Salaries and wages.	All other.	Of other civil divisions.	Of private associations.	Total.	Salaries and wages.	Miscellaneous.	Service transfers.	
$1,402	$1,246									$189,173	$158,735	$30,264	$174	94
										553,834	429,992	123,842		95
			$26							135,868	99,826	35,437	605	96
			1,200			$5,440	$9,386	$600		161,046	137,916	23,130		97
			13,925							295,726	227,722	67,989	15	98
										166,872	135,689	31,183		99
										209,366	159,949	49,417		100
										190,559	146,484	43,272	803	101
			1,864					1,966		229,461	170,275	58,354	832	102
										208,705	167,449	40,257	999	103
										180,456	134,293	46,163		104
										125,818	103,697	22,121		105
5,975	13,321				$374					162,884	137,512	25,372		106
			8,102			700	845							107
8,630	28,399							4,299		165		165		108
										194,162	161,597	32,565		109
		$112	6,636							217,118	170,704	46,414		110
						600	1,976			207,360	172,742	34,364	254	111
										155,649	117,339	38,310		112
			25,000							191,380	132,347	59,033		113
12,224	25,936									164,620	139,971	24,649		114
			3,542			3,300	2,685			72,488	63,228	9,260		115
										237,139	173,385	63,754		116
2,164	7,554					2,251	3,334			123,832	103,885	19,947		117
						5,378	2,099			157,991	126,307	30,701	983	118
						70	5,596			194,357	155,608	37,969	780	119
		300						1,276		143,669	111,904	31,765		120
		1,679	3,970							240,073	190,433	49,623	17	121
			1,000							140,686	110,498	30,188		122
										175,977	144,909	29,941	1,127	123
			200							155,369	127,541	27,828		124
						2,599	4,426			128,353	104,613	23,740		125
			1,971		2,335			685		145,732	112,175	33,557		126
										189,787	156,113	33,674		127
			4,961					431		164,455	133,904	30,551		128
						2,520	3,682			5,700	3,856	1,844		129
								402		118,376	94,065	24,311		130
		3,014	1,695					158		174,423	139,512	33,912	999	131
										124,727	888,449	36,278		132
		1,528	14,896							338,325	254,166	82,806	1,353	133
		876	4,138		183					160,787	131,256	29,531		134
2,436	8,496	488	95							202,570	156,779	45,791		135
			1,000							179,947	138,584	41,363		136
5,659	11,163									84,876	72,847	12,029		137
12,073	32,957							586		84,465	74,730	9,735		138
		324	6,577						$130	144,318	110,488	33,830		139
			6,203		5,341					147,209	100,511	46,698		140
			1,502			2,365	3,252			194,063	157,066	36,997		141
311	628	73	699					2,301		180,408	138,507	41,901		142
			1,247					61		104,146	78,865	24,762	519	143
10,524	21,792					1,920	2,544			92,724	78,878	13,846		144
										149,100	125,979	23,121		145
9,167	14,773	647								145,127	111,791	33,336		146
			2,558						88	125,475	103,490	21,577	408	147
			2,000							126,278	104,454	21,295	529	148
			6,000			2,230	3,737			900		900		149
			300							152,837	105,157	47,680		150
		1,417	684							198,697	150,202	47,478	1,017	151
										116,133	91,445	24,688		152
										237,602	200,577	37,025		153
						2,640	1,321			192,804	164,067	28,253	484	154
			2,984			900	79			84,211	69,490	14,721		155
		431	809							151,965	115,598	34,931	1,436	156
										132,653	99,050	33,603		157
			3,115			1,278	4,729			157,501	120,473	34,268	2,760	158
5,902	9,407		189			1,169	7,202			131,773	85,992	45,781		

[1] Including payments to other civil divisions and to private associations.

TABLE 4.—PAYMENTS FOR GENERAL EXPENSES

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		VI.—Education—Continued.											
		Schools.[1]											
		Of city.											
		General administration and general expenses.		Pensions and gratuities.	Elementary day schools.			Day high schools, normal schools, and colleges.			Night schools.		
		Salaries and wages.	All other.		Salaries and wages.		All other.	Salaries and wages.		All other.	Salaries and wages.		All other.
					Of teachers.	Of others.		Of teachers.	Of others.		Of teachers.	Of others.	
	Grand total	$2,969,028	$1,271,928	$1,007,883	$66,433,845	$6,655,101	$14,106,479	$13,675,849	$1,254,253	$2,730,641	$1,946,912	$84,159	$275,278
	Group I	1,790,202	871,774	959,218	41,364,161	4,020,168	8,122,472	7,708,112	747,436	1,409,261	1,491,608	45,121	218,966
	Group II	474,246	195,323	26,892	11,823,374	1,194,064	2,497,682	2,986,007	236,926	575,233	237,998	19,914	29,895
	Group III	389,998	127,768	18,944	7,623,114	828,573	1,938,104	1,662,463	152,992	413,306	154,633	14,363	16,560
	Group IV	334,582	77,063	2,829	5,623,196	612,296	1,548,221	1,319,267	116,899	332,841	62,673	4,761	10,157
	GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.												
1	New York, N. Y.	$616,825	$418,327	$736,942	$17,703,176	$1,216,463	$2,835,685	$3,014,074	$264,193	$481,423	$820,872	.....	$134,538
2	Chicago, Ill.	154,988	63,294	67,883	5,547,442	962,132	1,055,528	894,645	77,152	110,697	127,672	$14,781	16,757
3	Philadelphia, Pa.	249,065	58,779	49,851	3,236,733	294,143	720,715	577,964	68,322	139,127	72,923	.....	6,270
4	St. Louis, Mo.	146,702	115,226	.....	1,548,084	114,282	248,663	327,505	69,773	68,085	28,154	1,842	1,772
5	Boston, Mass.	130,569	22,372	23,119	2,164,509	228,061	448,973	647,218	47,364	95,065	103,212	5,688	18,783
6	Baltimore, Md.	33,468	14,289	.....	1,068,370	97,527	296,847	194,407	17,098	64,479	17,593	2,052	3,687
7	Pittsburg, Pa.	75,044	12,706	.....	1,399,973	182,465	514,357	177,586	25,424	87,513	18,630	463	3,265
8	Cleveland, Ohio	113,281	93,432	6,178	1,226,927	145,853	286,822	365,007	26,685	39,463	19,755	5,364	1,893
9	Buffalo, N. Y.	26,990	3,694	15,057	947,652	78,438	286,286	144,018	12,573	44,630	31,195	2,155	474
10	San Francisco, Cal.	37,067	13,345	6,020	1,049,003	134,153	156,373	178,070	9,326	19,129	66,702	1,500	4,245
11	Detroit, Mich.	29,239	9,753	12,532	1,014,256	134,454	257,974	229,973	30,362	36,700	23,102	2,425	53
12	Cincinnati, Ohio	36,013	21,199	26,578	841,383	72,672	146,774	265,445	48,446	93,379	17,542	824	.....
13	Milwaukee, Wis.	44,242	9,009	.....	782,854	100,356	138,189	131,993	14,966	31,059	17,400	1,747	.....
14	New Orleans, La.	18,494	2,384	.....	557,792	39,583	212,097	74,512	3,283	19,390	12,000	.....	3,756
15	Washington, D. C.	27,755	6,404	.....	1,092,484	129,594	332,414	351,798	24,540	51,630	15,762	2,323	3,278
16	Newark, N. J.	50,460	7,561	15,058	1,183,523	89,992	284,775	133,897	7,929	27,492	99,094	3,957	20,195
	GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.												
17	Minneapolis, Minn.	$14,440	$8,659	.....	$839,755	$75,593	$177,361	$195,909	$13,856	$41,754	$1,970	$184	.....
18	Jersey City, N. J.	20,423	3,452	$3,697	647,588	46,075	139,293	64,457	8,284	10,651	13,431	560	$2,315
19	Indianapolis, Ind.	9,241	6,677	.....	567,975	44,944	137,165	136,837	16,236	20,347	1,680	137	11
20	Louisville, Ky.	14,969	3,975	.....	396,241	44,918	75,974	160,412	12,515	20,301	9,998	1,665	1,242
21	St. Paul, Minn.	12,540	1,422	.....	452,231	82,048	66,177	106,777	14,507	20,278	.....	.....	.....
22	Providence, R. I.	25,839	5,995	7,308	486,126	68,671	135,280	128,362	13,833	36,238	29,722	2,967	6,541
23	Rochester, N. Y.	18,321	11,088	6,240	424,885	36,373	108,498	107,769	8,747	19,223	41,549	1,671	2,324
24	Kansas City, Mo.	33,145	13,356	.....	560,486	49,150	100,442	234,692	22,059	60,995	.....	.....	.....
25	Toledo, Ohio.	14,183	9,440	.....	403,049	24,024	90,741	81,126	3,580	18,974	(2)	(2)	(2)
26	Denver, Colo.	24,118	7,790	.....	666,928	76,960	110,402	177,005	11,020	23,533	4,521	324	430
27	Columbus, Ohio.	27,358	10,520	.....	366,342	43,699	73,904	144,214	9,716	11,435	529	105	.....
28	Los Angeles, Cal.	32,666	14,736	.....	820,494	54,690	101,763	210,642	12,549	34,588	5,072	.....	.....
29	Worcester, Mass.	16,176	2,311	.....	391,138	45,141	103,952	108,781	6,345	22,287	22,325	1,467	1,954
30	Seattle, Wash.	26,484	20,332	.....	582,312	55,752	131,048	202,344	11,529	50,816	18,277	1,720	2,519
31	Memphis, Tenn.	11,271	8,216	.....	193,183	20,159	33,046	19,553	1,680	1,676	1,405	180	408
32	Omaha, Nebr.	14,801	7,134	.....	306,487	34,503	77,895	72,608	5,152	16,688	4,494	485	486
33	New Haven, Conn.	11,758	3,468	.....	337,740	36,872	65,367	68,997	7,772	13,382	5,544	1,296	330
34	Scranton, Pa.	15,422	3,727	.....	287,794	38,092	77,895	85,694	5,500	10,564	10,100	1,000	1,000
35	Syracuse, N. Y.	10,624	3,340	5,041	311,811	31,385	79,076	85,833	9,445	11,992	5,729	341	9
36	St. Joseph, Mo.	8,188	3,696	.....	158,917	26,086	24,148	38,025	3,284	4,391	.....	.....	.....
37	Portland, Oreg.	12,680	13,631	.....	418,563	28,841	80,040	65,020	3,750	14,183	2,423	250	1,787
38	Paterson, N. J.	8,700	315	3,078	323,019	23,650	80,412	56,019	2,000	17,011	6,789	1,020	346
39	Atlanta, Ga.	7,203	1,372	.....	186,777	10,864	19,227	45,838	2,023	3,746	3,775	.....	65
40	Richmond, Va.	5,775	410	.....	170,863	11,682	24,065	33,855	1,595	3,632	1,917	175	.....
41	Dayton, Ohio.	28,297	6,070	.....	256,545	30,099	57,811	73,591	3,163	18,343	196	130	.....
42	Fall River, Mass.	9,917	2,550	.....	238,128	50,126	56,088	36,102	3,325	6,882	10,418	1,123	573
43	Nashville, Tenn.	4,995	8,356	.....	176,861	13,213	40,865	23,864	1,070	1,975	2,064	302	.....
44	Grand Rapids, Mich.	13,163	7,662	.....	308,649	26,579	77,503	74,984	5,650	11,879	7,658	782	132
45	Hartford, Conn.	8,079	3,436	.....	288,428	31,197	89,655	64,944	7,286	16,654	14,553	898	6,185
46	Cambridge, Mass.	13,470	2,287	1,528	254,059	32,678	62,589	81,753	9,455	30,815	11,859	1,133	938

[1] Total payments for expenses of schools given in Table 38, page 331.

AND SPECIAL SERVICE EXPENSES: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 25.]

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.															
VI.—Education—Continued.									VII.—Recreation.						
Schools[1]—Continued.													Parks, gardens, etc.		
Of city—Continued.					Libraries.		Art galleries and museums.		Aggregate.				General supervision.		City number.
Schools for special classes.			Of other civil divisions.	Private.											
Salaries and wages.		All other.			Salaries and wages.	All other.	Salaries and wages.	All other.	Total.	Salaries and wages.	All other.		Salaries and wages.	All other.	
Of teachers.	Of others.										Miscellaneous.	Service transfers.			
$245,174	$16,183	$86,839	$40,962	$267,339	$2,796,573	$2,355,703	$481,138	$283,458	$13,816,255	$8,378,596	$5,236,061	$201,598	$631,938	$122,887	
205,713	14,153	77,527	16,246	179,162	1,829,607	1,267,902	461,167	252,085	10,342,022	6,265,685	3,901,463	174,874	401,607	80,261	
16,845	1,045	3,077	5,897	45,104	500,168	470,718	15,609	16,188	2,048,525	1,231,871	798,547	18,107	142,504	33,416	
13,508	810	5,824	5,581	42,273	253,587	383,841	1,456	14,584	893,363	549,932	336,941	6,490	61,206	6,779	
9,108	175	411	13,238	800	213,211	233,242	2,906	601	532,345	331,108	199,110	2,127	26,621	2,431	
GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.															
$27,373	.....	$19,969	.....	.....	$524,560	$470,417	$369,312	$59,083	$3,252,840	$2,186,032	$1,066,017	$791	$143,208	$11,374	1
41,932	$2,606	10,864	$360	.....	170,101	80,091	1,458	82,172	2,370,103	1,334,057	898,657	137,389	84,856	41,064	2
17,058	1,920	7,700	.....	$73,405	114,969	65,153	39,685	88,594	876,640	397,990	478,650	.....	49,600	3,499	3
34,131	3,386	7,697	.....	.....	71,465	83,511	1,485	543	294,689	170,538	124,151	.....	12,163	2,773	4
24,734	3,556	9,933	9,186	.....	239,540	92,310	.....	.....	968,274	456,388	509,150	2,736	13,396	2,734	5
.....	.....	.....	.....	9,007	.....	55,000	.....	.....	307,902	171,630	128,992	7,280	15,881	2,509	6
.....	.....	.....	.....	81,500	214,881	106,723	.....	.....	368,439	249,117	119,322	.....	8,242	1,643	7
7,441	720	2,409	.....	.....	124,698	62,493	.....	.....	261,624	206,157	55,181	286	8,075	2,027	8
.....	.....	.....	.....	.....	59,148	48,581	7,263	1,853	232,291	153,005	75,499	3,787	14,550	846	9
11,754	400	1,265	.....	.....	34,649	38,998	5,153	572	381,081	251,495	129,586	.....	11,957	2,271	10
8,400	600	422	.....	.....	51,440	40,170	10,670	12,636	277,935	190,302	87,633	.....	15,210	1,693	11
6,384	569	1,728	.....	.....	69,453	39,090	.....	.....	87,919	59,082	28,837	.....	4,919	340	12
26,506	396	15,540	.....	.....	46,984	17,640	26,141	6,632	130,772	72,552	37,196	21,024	4,560	2,920	13
.....	.....	.....	.....	.....	20,445	11,974	.....	.....	65,047	42,580	22,467	.....	4,219	102	14
.....	.....	.....	6,800	5,250	39,841	23,119	.....	.....	277,655	202,289	73,896	1,470	.....	.....	15
.....	.....	.....	.....	10,000	47,433	32,632	.....	.....	188,811	122,471	66,229	111	10,771	4,466	16
GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.															
.....	.....	.....	.....	.....	$39,721	$47,632	.....	.....	$146,806	$87,529	$59,277	.....	$9,500	$5,024	17
.....	.....	.....	.....	.....	17,492	27,586	.....	.....	27,540	14,624	12,916	.....	.....	.....	18
.....	.....	.....	.....	$17,849	31,858	19,486	.....	.....	115,836	57,170	58,666	.....	5,400	1,311	19
.....	.....	.....	.....	.....	29,207	29,241	.....	.....	71,824	40,088	31,736	.....	3,166	4,189	20
.....	.....	.....	.....	.....	22,302	39,994	.....	.....	152,827	101,604	50,074	$1,149	4,000	284	21
.....	.....	.....	$5,324	498	.....	27,000	.....	.....	79,377	42,895	34,666	1,816	2,798	165	22
$165	.....	$214	.....	5,782	.....	.....	.....	.....	149,477	98,611	50,866	.....	13,777	2,795	23
.....	.....	.....	.....	.....	21,487	10,525	$3,160	$189	165,248	90,759	72,099	2,390	28,736	4,804	24
.....	.....	.....	.....	.....	12,740	5,987	.....	.....	41,479	28,772	12,707	.....	8,894	289	25
.....	.....	.....	9	.....	19,994	11,293	7,155	4,683	241,388	114,022	124,860	2,506	9,353	1,453	26
.....	.....	.....	75	.....	13,736	5,611	.....	.....	14,818	9,692	5,126	.....	2,820	.....	27
.....	.....	.....	.....	.....	54,833	26,117	.....	.....	159,643	130,571	27,313	1,759	3,900	630	28
.....	.....	.....	.....	.....	27,612	21,937	.....	.....	39,661	21,666	15,646	2,349	2,966	1,073	29
2,400	.....	.....	.....	.....	46,222	32,740	.....	.....	66,669	36,224	27,767	2,678	6,257	5,749	30
.....	.....	.....	.....	.....	6,780	7,010	.....	.....	82,684	49,099	33,585	.....	8,213	1,830	31
.....	.....	.....	.....	375	12,902	7,472	.....	.....	55,253	28,724	26,529	.....	3,133	330	32
.....	.....	.....	.....	.....	13,377	12,550	.....	.....	35,128	24,063	11,045	.....	2,500	378	33
.....	.....	.....	.....	.....	8,318	12,366	.....	2,000	9,149	6,732	2,417	.....	1,500	.....	34
.....	.....	.....	.....	.....	16,525	18,185	.....	5,000	50,325	32,022	18,303	.....	3,200	236	35
.....	.....	.....	.....	.....	9,522	11,956	.....	.....	12,400	7,308	5,092	.....	1,000	.....	36
9,250	$840	2,425	.....	.....	.....	21,145	1,080	2,641	44,505	27,619	16,886	.....	2,500	.....	37
.....	.....	.....	.....	.....	12,749	8,354	.....	.....	19,312	15,708	3,604	.....	3,800	44	38
.....	.....	.....	.....	5,600	9,946	4,017	.....	.....	28,712	19,741	8,971	.....	600	.....	39
.....	.....	.....	.....	10,000	.....	1,500	.....	.....	33,106	24,504	8,155	447	1,200	.....	40
1,500	.....	.....	.....	.....	12,015	7,778	.....	.....	11,049	8,002	3,047	.....	1,050	677	41
.....	.....	.....	.....	5,000	13,605	6,906	.....	.....	19,449	15,186	4,263	.....	1,648	250	42
.....	.....	.....	.....	.....	6,858	5,631	.....	.....	23,152	12,534	10,309	309	900	100	43
3,530	205	438	.....	.....	26,532	10,870	4,214	1,675	32,463	19,039	11,227	2,197	1,800	498	44
.....	.....	.....	.....	.....	.....	14,500	.....	.....	61,182	48,477	12,280	425	5,588	826	45
.....	.....	.....	489	.....	13,835	15,329	.....	.....	58,063	18,866	39,115	82	2,305	481	46

[1] Not reported separately.

TABLE 4.—PAYMENTS FOR GENERAL EXPENSES

[For a list of the cities arranged alphabetically by states, with the number

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		VI.—Education—Continued.											
		Schools.[1]											
		Of city.											
		General administration and general expenses.		Pensions and gratuities.	Elementary day schools.			Day high schools, normal schools, and colleges.			Night schools.		
		Salaries and wages.	All other.		Salaries and wages.		All other.	Salaries and wages.		All other.	Salaries and wages.		All other.
					Of teachers.	Of others.		Of teachers.	Of others.		Of teachers.	Of others.	
47	Albany, N. Y.	$6,700	$554	$639	$214,234	$19,674	$50,936	$43,778	$2,700	$14,189	$9,363	$565	$141
48	Reading, Pa.	9,940	4,367	.....	159,871	23,709	35,015	31,871	3,879	8,456	4,496	660	.....
49	Lowell, Mass.	8,530	1,522	.....	215,082	52,817	55,849	40,664	6,250	13,622	17,772	3,181	2,968
50	Trenton, N. J.	9,365	600	3,535	246,174	18,936	49,995	38,138	2,435	15,530	5,063	559	673
51	Bridgeport, Conn.	9,393	1,131	.....	178,227	16,808	52,910	33,769	2,117	7,871	1,685	545	201
52	Camden, N. J.	12,005	3,338	.....	263,105	29,573	63,075	24,338	4,570	16,513	2,171	460	135
53	Wilmington, Del.	6,875	2,335	.....	141,433	11,200	32,712	30,022	2,250	6,723	1,620	.....	23
54	Des Moines, Iowa.	10,269	5,501	.....	268,866	29,781	78,167	68,413	7,230	20,423	1,001	.....	.....
55	Lynn, Mass.	10,411	6,195	.....	170,428	22,737	39,532	51,418	5,173	14,176	5,102	570	400
56	New Bedford, Mass.	10,519	5,279	.....	179,182	20,825	51,111	35,363	3,213	10,563	5,388	505	1,108
57	Kansas City, Kans.	11,735	5,650	.....	136,342	12,870	25,359	44,035	5,006	12,309	.....	.....	.....
58	Springfield, Mass.	12,628	5,404	.....	249,774	35,439	68,064	81,667	12,842	22,382	12,329	98	760
59	Troy, N. Y.	9,350	535	2,679	161,173	19,699	66,511	35,705	3,852	10,094	3,016	220	.....
60	Oakland, Cal.	12,661	1,538	.....	368,371	25,389	69,741	82,823	4,418	10,934	9,162	.....	988
61	Lawrence, Mass.	7,558	2,313	.....	166,913	26,153	36,130	29,566	1,555	5,754	11,826	828	102
62	Somerville, Mass.	5,210	3,107	.....	213,854	19,745	44,559	67,827	4,994	14,323	7,596	507	604
63	Duluth, Minn.	8,305	2,049	.....	180,009	28,507	52,503	32,427	4,048	9,525	.....	.....	.....
64	Savannah, Ga.	(2)	(2)	.....	(2)	(2)	(2)	(2)	(2)	(2)	.....	.....	.....
65	Norfolk, Va.	2,767	1,435	.....	97,210	12,487	16,927	13,018	800	795	630	84	98
66	Yonkers, N. Y.	13,450	3,352	.....	235,158	21,818	62,605	44,282	2,772	12,367	7,802	656	363
67	Schenectady, N. Y.	6,712	681	2,746	149,086	9,097	33,130	29,036	1,440	5,511	3,488	405	.....
68	Hoboken, N. J.	10,900	10,886	2,834	217,289	14,669	55,507	27,003	2,400	9,227	5,488	312	1,947
69	Peoria, Ill.	13,579	7,368	.....	171,701	15,085	31,726	25,315	1,560	2,414	870	100	.....
70	Utica, N. Y.	9,486	2,306	.....	156,622	17,684	37,838	29,353	3,627	7,558	3,467	150	606
71	Manchester, N. H.	5,233	832	.....	92,949	8,252	24,570	16,527	1,560	5,872	1,693	105	133
72	Evansville, Ind.	5,696	1,416	.....	138,522	14,980	25,492	38,314	2,750	3,885	688	218	.....
73	San Antonio, Tex.	6,506	1,285	.....	152,076	13,401	30,621	26,837	1,876	1,223	.....	.....	.....
74	Elizabeth, N. J.	6,260	2,440	1,147	117,203	11,450	32,762	22,432	1,765	5,192	6,649	698	2,336
75	Waterbury, Conn.	9,105	2,802	.....	159,979	22,822	47,890	21,900	2,112	2,938	4,980	270	986
76	Salt Lake City, Utah.	17,721	5,996	.....	299,557	26,937	91,980	53,017	6,623	16,078	.....	.....	.....
77	Wilkes-Barre, Pa.	5,755	838	.....	124,885	12,636	39,840	23,462	1,200	4,786	1,226	203	.....
78	Erie, Pa.	10,702	1,096	.....	113,519	13,695	27,642	28,426	2,520	8,903	1,226	120	119
79	Houston, Tex.	5,220	1,432	.....	131,874	9,984	28,638	31,897	1,800	5,434	1,990	.....	.....
80	Tacoma, Wash.	12,686	8,057	.....	205,557	17,625	34,647	62,213	4,077	15,344	.....	.....	.....
81	Harrisburg, Pa.	7,410	2,520	3,872	124,718	17,521	42,152	36,559	3,234	11,157	517	105	125
82	Portland, Me.	6,165	478	.....	140,202	19,765	44,520	33,057	2,640	9,388	1,336	.....	12
83	Charleston, S. C.	2,500	220	1,492	49,451	1,300	13,231	8,850	300	2,946	.....	.....	.....
84	Youngstown, Ohio.	7,975	1,273	.....	134,190	19,371	45,658	26,700	1,565	4,384	450	125	.....
85	Dallas, Tex.	6,424	1,248	.....	163,930	11,282	16,337	27,871	2,821	3,516	1,840	.....	180
86	Terre Haute, Ind.	9,057	2,705	.....	138,185	16,629	56,094	28,070	1,959	1,219	.....	.....	.....
87	Akron, Ohio.	7,091	3,219	.....	136,027	14,820	33,399	34,241	3,058	5,805	633	195	31
88	Fort Wayne, Ind.	6,070	744	.....	97,883	10,874	31,805	29,954	3,123	6,635	119	.....	.....
89	Holyoke, Mass.	8,301	2,580	.....	128,050	14,127	40,733	29,640	4,758	11,116	6,259	1,188	366
90	Brockton, Mass.	6,638	501	.....	128,623	16,409	35,992	40,625	5,124	12,891	3,612	491	1,075
91	Covington, Ky.	5,100	3,627	.....	83,564	7,320	19,169	11,552	960	3,297	230	.....	.....
92	Lincoln, Nebr.	4,445	3,761	.....	114,664	9,246	31,257	41,113	2,106	8,556	(2)	(2)	(2)
93	Saginaw, Mich.	9,590	1,252	.....	107,422	13,425	33,773	49,375	5,930	11,482	1,850	240	80

[1] Total payments for expenses of schools given in Table 38, page 331.
[2] For estimated school expenses, see page 28.

AND SPECIAL SERVICE EXPENSES: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 25.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.

VI.—Education—Continued.									VII.—Recreation.						
Schools[1]—Continued.					Libraries.		Art galleries and museums.		Aggregate.				Parks, gardens, etc.		City number.
Of city—Continued.													General supervision.		
Schools for special classes.			Of other civil divisions.	Private.							All other.				
Salaries and wages.		All other.			Salaries and wages.	All other.	Salaries and wages.	All other.	Total.	Salaries and wages.	Miscellaneous.	Service transfers.	Salaries and wages.	All other.	
Of teachers.	Of others.														
						$11,900		$1,500	$88,188	$59,452	$28,736		$2,396	$148	47
					$5,976	3,836			14,332	10,478	3,854		1,040	200	48
				$8,000	8,831	13,079			16,726	10,276	6,394	$56	1,317		49
$9,437	$610	$5,149			8,137	13,797			20,497	12,087	8,410		2,200	132	50
					8,229	8,841			26,324	18,282	8,042		1,713	300	51
					6,747	9,961			11,920	6,265	5,655		1,089	35	52
						12,428			25,154	16,573	8,581		1,580	358	53
			$2,413		9,433	10,489			31,832	20,287	11,545		1,200		54
					11,754	5,512			34,476	8,506	25,966	4	300	337	55
				7,000	11,609	19,284			28,288	18,864	9,424		1,800	419	56
					4,468	3,533			9,859	7,345	2,514		5,309	338	57
3,221		549				43,440			38,907	27,638	11,029	240	2,050	688	58
						6,500			24,071	11,019	12,732	320	900	145	59
					21,380	20,946	$676	607	51,844	39,546	12,298		1,500		60
					9,378	9,669			12,811	8,028	4,783		1,200	250	61
					11,216	8,747			30,074	9,617	20,332	125			62
					7,183	10,547			11,726	9,186	2,391	149			63
				433	2,250	2,504			25,304	17,338	7,966		960		64
				4,700	3,080	2,622			20,662	13,844	6,818		1,500		65
					5,521	5,650			18,739	9,872	8,867		1,800	10	66
						6,000			3,555	1,037	2,518				67
			1,502		8,010	12,157		500	18,940	13,123	5,817		4,163		68
					10,932	11,115			48,355	38,006	10,349		2,726	681	69
					12,394	10,834			6,737	1,435	5,302		300	329	70
					4,114	5,222		600	10,411	6,877	2,744	790			71
						1,600			5,486	3,435	2,051				72
					4,685	2,451			16,747	11,755	4,992		1,500		73
									7,124	3,213	3,911				74
					7,144	9,319			10,786	7,854	2,932		1,575	57	75
					6,255	7,573			18,204	14,354	3,850		1,586	54	76
									10,483	6,550	3,933		2,100	429	77
					6,468	9,189	780		6,782	5,860	922		1,260	4	78
					4,219	3,361			7,917	1,314	6,603		770		79
					9,760	11,792			30,975	19,463	11,512		3,400	441	80
									27,565	12,559	15,006		3,520		81
					6,516	5,580		1,300	16,621	9,992	6,629		800	35	82
				21,870		100		10,077	19,895	8,075	8,719	3,101	578	549	83
						10,807			8,554	6,955	1,599		1,901		84
					4,008	5,541			22,465	13,792	8,673		2,280	251	85
			666		5,331	4,719			4,654	3,267	1,387		840	8	86
					4,497	3,277			3,519	3,006	513				87
				270	5,654	5,306			11,047	8,423	2,624		840	23	88
						13,000			13,366	8,284	3,377	1,705	965	552	89
					7,285	7,052			4,490	2,310	2,180				90
					4,856	4,920			3,749	672	3,077		200	6	91
					4,307	6,952			5,194	3,045	2,149				92
850	200	126	1,000		1,960	2,689			8,008	773	7,235		48		93

[1] Not reported separately.

TABLE 4.—PAYMENTS FOR GENERAL EXPENSES

[For a list of the cities arranged alphabetically by states, with the number

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.										
		VI.—Education—Continued.										
		Schools.[1]										
		Of city.										
		General administration and general expenses.		Pensions and gratuities.	Elementary day schools.			Day high schools, normal schools, and colleges.			Night schools.	
		Salaries and wages.	All other.		Salaries and wages.		All other.	Salaries and wages.		All other.	Salaries and wages.	All other.
					Of teachers.	Of others.		Of teachers.	Of others.		Of teachers.	Of others.	
94	Altoona, Pa.	$3,740	$577	.....	$111,890	$14,466	$22,705	$22,203	$6,624	$7,156	$112	.....	.....
95	Spokane, Wash.	10,805	3,775	.....	289,658	28,676	75,970	84,837	5,771	30,200	1,430	.....	$52
96	Lancaster, Pa.	3,553	1,005	.....	66,232	9,800	24,312	16,600	1,884	7,599	1,441	$316	836
97	Birmingham, Ala.	5,050	1,920	.....	96,722	6,786	14,217	25,514	3,034	6,000	.....	.....	.....
98	Bayonne, N. J.	6,545	1,750	.....	178,096	14,134	55,789	18,290	1,240	4,930	4,883	329	498
99	South Bend, Ind.	4,777	2,639	.....	94,768	11,854	22,681	18,320	2,257	3,424	465	104	.....
100	Butte, Mont.	7,588	2,086	.....	103,595	10,941	29,693	26,290	1,449	5,166	.....	.....	.....
101	McKeesport, Pa.	12,280	125	.....	97,204	12,360	30,192	20,250	2,160	11,761	.....	.....	.....
102	Pawtucket, R. I.	5,044	1,111	.....	117,750	16,837	47,109	15,853	1,360	4,388	7,016	456	562
103	Sioux City, Iowa.	6,902	242	.....	119,032	14,214	32,155	20,912	2,948	5,542	.....	.....	.....
104	Johnstown, Pa.	4,210	1,109	.....	92,892	12,792	37,196	22,919	1,480	7,858	.....	.....	.....
105	Dubuque, Iowa.	4,480	331	.....	69,797	7,535	15,422	16,850	1,130	2,120	.....	.....	.....
106	Binghamton, N. Y.	4,645	812	.....	96,139	9,376	20,123	20,963	1,438	1,835	226	.....	22
107	Mobile, Ala.	(2)	(2)	.....	(2)	(2)	(2)	(2)	(2)	(2)	.....	.....	.....
108	Augusta, Ga.	(2)	(2)	.....	(2)	(2)	(2)	(2)	(2)	(2)	.....	.....	.....
109	East St. Louis, Ill.	8,257	1,841	.....	109,327	19,417	25,161	17,526	1,475	2,412	595	175	63
110	Passaic, N. J.	7,400	1,605	$838	119,497	10,410	31,377	22,807	960	7,639	4,537	328	561
111	Topeka, Kans.	4,600	798	.....	116,074	12,576	23,152	33,945	2,670	7,705	.....	.....	.....
112	Allentown, Pa.	6,675	1,191	.....	82,978	9,951	33,250	16,010	725	3,769	900	100	100
113	Atlantic City, N. J.	4,890	355	.....	87,725	7,990	47,663	22,608	2,000	4,500	1,241	.....	.....
114	Springfield, Ohio.	8,680	1,762	.....	90,790	14,541	17,173	20,750	1,700	1,768	.....	.....	.....
115	Montgomery, Ala.	3,100	352	.....	44,669	1,797	6,329	11,250	720	1,668	.....	.....	.....
116	Davenport, Iowa.	6,285	.....	.....	114,130	9,744	50,917	32,129	6,011	5,054	.....	.....	.....
117	Little Rock, Ark.	5,960	4,192	.....	75,953	5,237	13,465	15,310	1,425	2,290	.....	.....	.....
118	Wheeling, W. Va.	5,560	1,815	.....	99,014	6,180	22,780	12,147	480	2,375	.....	.....	.....
119	Springfield, Ill.	5,234	2,055	.....	106,068	8,793	25,579	27,109	2,040	7,642	423	85	.....
120	York, Pa.	4,801	908	.....	79,802	9,946	23,192	15,735	1,620	6,565	.....	.....	.....
121	Malden, Mass.	5,168	1,605	.....	117,707	11,966	30,033	39,452	3,686	10,890	4,572	175	871
122	Wichita, Kans.	5,601	.....	.....	74,595	7,056	27,099	19,845	1,181	2,523	.....	.....	.....
123	Bay City, Mich.	5,682	2,015	.....	92,189	10,243	20,581	29,325	1,710	4,498	184	92	162
124	South Omaha, Nebr.	8,020	250	.....	83,867	13,645	24,692	16,761	2,340	1,071	.....	.....	.....
125	Quincy, Ill.	3,452	96	.....	71,276	8,493	17,316	16,410	1,698	2,079	.....	.....	.....
126	Newcastle, Pa.	3,225	481	.....	82,692	10,230	28,304	15,218	810	4,772	.....	.....	.....
127	Superior, Wis.	5,620	348	.....	103,016	16,036	24,933	22,897	2,550	4,400	.....	.....	.....
128	Canton, Ohio.	6,865	212	.....	87,513	11,700	20,293	23,172	1,620	6,036	.....	.....	.....
129	Jacksonville, Fla.	(2)	(2)	.....	(2)	(2)	(2)	(2)	(2)	(2)	.....	.....	.....
130	Chester, Pa.	4,144	150	.....	67,482	9,542	22,961	11,397	1,500	1,200	.....	.....	.....
131	Chelsea, Mass.	5,592	3,000	.....	94,827	10,517	22,851	21,222	2,023	6,753	2,736	300	300
132	Joplin, Mo.	5,380	4	.....	62,265	5,400	29,151	11,948	810	3,705	.....	.....	.....
133	Newton, Mass.	8,000	2,939	.....	164,524	14,352	46,471	51,200	2,640	17,199	2,146	144	592
134	Salem, Mass.	8,660	745	.....	78,051	9,920	20,725	23,875	1,702	3,322	2,567	120	.....
135	Haverhill, Mass.	4,256	1,087	.....	102,412	14,217	29,144	23,748	1,047	5,812	2,447	.....	.....
136	Rockford, Ill.	3,920	485	.....	84,992	10,969	23,864	25,486	4,965	8,714	300	45	.....
137	Knoxville, Tenn.	3,120	426	.....	51,607	4,234	9,461	13,246	640	2,142	.....	.....	.....
138	Galveston, Tex.	4,494	257	.....	53,052	3,316	6,321	13,263	615	3,157	.....	.....	.....
139	Elmira, N. Y.	4,418	1,236	1,465	77,961	7,167	23,101	19,575	755	3,525	552	60	3
140	New Britain, Conn.	4,556	1,917	.....	67,493	7,686	23,769	15,818	1,943	3,654	2,735	280	120
141	Oklahoma City, Okla.	5,815	5,888	.....	106,653	8,858	24,487	30,364	990	4,581	1,284	72	200
142	Kalamazoo, Mich.	5,300	1,933	.....	81,217	9,222	24,412	34,293	2,825	12,625	1,115	.....	.....
143	Woonsocket, R. I.	4,567	944	.....	55,189	6,172	20,512	8,705	560	2,005	1,957	232	288
144	Chattanooga, Tenn.	3,790	611	.....	56,435	3,384	10,129	10,818	450	859	.....	.....	.....
145	Racine, Wis.	3,600	826	.....	85,659	8,275	11,843	18,694	1,350	6,016	1,600	.....	.....
146	Fitchburg, Mass.	4,525	2,068	.....	67,759	7,109	18,882	24,871	1,900	7,656	921	135	300
147	Auburn, N. Y.	5,461	1,620	.....	70,260	7,647	12,551	18,510	833	3,784	729	50	30
148	Joliet, Ill.	7,317	1,301	.....	57,925	9,655	14,405	21,315	2,305	2,754	353	.....	.....
149	Macon, Ga.	(2)	(2)	.....	(2)	(2)	(2)	(2)	(2)	(2)	.....	.....	.....
150	West Hoboken, N. J.	4,600	1,000	526	80,341	5,814	40,705	8,941	600	3,255	2,138	132	450
151	Everett, Mass.	4,530	1,676	.....	106,380	11,628	34,614	19,343	2,732	7,035	2,043	.....	564
152	Oshkosh, Wis.	3,557	396	.....	58,941	6,790	13,642	15,107	1,563	6,070	543	20	.....
153	Sacramento, Cal.	5,543	722	.....	134,041	11,676	19,555	28,660	2,760	6,450	6,048	700	3,329
154	Pueblo, Colo.	8,384	1,666	.....	108,888	13,727	22,070	27,615	1,598	1,529	(2)	(2)	(2)
155	Newport, Ky.	4,860	1,382	.....	46,516	5,400	9,045	9,474	840	2,892	.....	.....	.....
156	Taunton, Mass.	4,423	290	.....	80,790	8,561	25,783	13,160	1,328	4,901	2,454	311	284
157	La Crosse, Wis.	3,587	1,064	.....	65,224	8,698	22,912	17,576	3,215	5,611	.....	.....	.....
158	Fort Worth, Tex.	3,499	2,067	.....	83,946	6,638	24,002	20,838	2,214	8,000	.....	.....	.....
	San Juan, P. R.	3,551	751	.....	64,429	6,078	40,395	7,924	.....	382	1,010	.....	.....

[1] Total payments for expenses of schools given in Table 38, page 331.

[2] For estimated school expenses, see page 28.

AND SPECIAL SERVICE EXPENSES: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 25.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.																
VI.—Education—Continued.									VII.—Recreation.							
Schools[1]—Continued.														Parks, gardens, etc.		
Of city—Continued.					Libraries.		Art galleries and museums.		Aggregate.							City number.
Schools for special classes.			Of other civil divisions.	Private.										General supervision.		
Salaries and wages.		All other.			Salaries and wages.	All other.	Salaries and wages.	All other.	Total.	Salaries and wages.	All other.			Salaries and wages.	All other.	
Of teachers.	Of others.										Miscellaneous.	Service transfers.				
									$500		$500					94
					$8,815	$13,845			25,830	$17,454	8,376			$3,664	$795	95
				$800		1,500			924	614	310					96
					810	993			10,177	6,800	3,377					97
					4,225	5,037			4,567	2,878	1,689			725	240	98
					3,144	2,439			13,759	11,389	2,370			2,361	24	99
					10,086	12,472			718		718					100
					2,230	1,997			629		629					101
					5,950	6,016			5,406	3,002	2,335	$69		150		102
					3,441	3,317			5,026	3,765	1,261			720		103
									1,435	1,152	283					104
					3,905	4,248			1,642	1,252	390					105
					4,725	2,580			7,436	4,783	2,653					106
									4,641	2,957	475	1,109				107
						165			8,399	6,531	1,868			900		108
					4,825	3,088			1,169	533	636					109
					4,765	4,394			5,068	3,716	1,352			1,380	7	110
					2,877	2,963			12,330	9,685	2,645			1,000		111
									1,921	1,307	614					112
					5,893	6,515			63,290	43,053	20,237					113
					3,510	3,946			8,839	6,813	2,026			1,050	6	114
					1,092	911			4,102	2,687	1,415					115
					5,086	7,783			22,127	13,165	8,962			1,325	433	116
									4,050	2,706	1,344			720		117
					2,926	4,714										118
					5,856	3,473			32,781	26,352	6,429			6,270	876	119
						1,100			3,436	540	2,896					120
					7,707	6,241			19,372	5,760	13,569	43				121
					2,220	566			5,104	3,354	1,750					122
$1,000		$112			4,484	3,700			2,764	2,039	725					123
					2,908	1,815			745	[2] 513	232					124
					3,284	4,249			15,616	9,379	6,237					125
									604	343	261					126
1,758					4,236	3,993			9,276	6,513	2,763					127
					3,034	4,010			3,014	2,391	623			720	6	128
					3,856	1,844			19,344	16,870	2,474			1,500		129
									4,000	3,303	697					130
					2,295	2,007			10,393	1,204	9,149	40				131
					2,646	3,418			1,970	1,379	591			66		132
					11,160	16,958			28,814	9,353	19,461					133
					5,735	4,739	$626		11,502	5,966	5,536					134
					8,654	9,748			8,060	5,540	2,217	303		1,200	18	135
					7,907	8,300			2,404	1,400	1,004					136
									522	349	173					137
									1,663	1,378	285					138
						4,500			6,480	3,919	2,561			300	3	139
			$13,238			4,000			4,172	1,885	1,836	451				140
					3,030	1,841			12,185	8,236	3,949			1,250		141
825					3,710	2,931			2,550	1,983	567			720		142
					1,483	1,552			320		300	20				143
					4,001	2,247			8,834	3,532	5,302					144
2,650	$175	228			3,976	4,208			6,606	5,001	1,605			300	14	145
					4,571	4,430			4,030	459	3,532	39				146
						4,000			1,171	569	602					147
					5,584	3,364			10,297	6,235	4,062					148
						900			3,970	1,662	2,308					149
					2,591	1,744			1,884	486	1,398					150
					3,546	4,606			13,006	3,959	8,999	48				151
925		51			3,999	4,529			4,083	2,703	1,380					152
1,200		4			7,669	6,364	2,280	$601	13,464	10,748	2,716					153
					3,855	3,472			31,378	23,511	7,867			300	9	154
					2,400	1,402			499	409	90					155
					4,571	5,109			3,467	1,501	1,961	5				156
750		16				4,000			5,554	2,959	2,595					157
					3,338	2,959			3,126	1,183	1,943					158
				2,045	3,000	2,208			1,087	300	787					

[2] Not reported separately.

TABLE 4.—PAYMENTS FOR GENERAL EXPENSES

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		VII.—Recreation—Continued.											
		Parks, gardens, etc.—Continued.											
		Buildings and grounds.		Park police.		Zoological collections.		Playgrounds.		Music in parks.		Trees in streets.	
		Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.
	Grand total	$5,418,071	$3,588,887	$690,874	$19,854	$254,734	$230,193	$367,052	$155,234	$10,667	$254,057	$289,946	$56,576
	Group I	3,922,442	2,702,435	553,880	18,185	237,827	188,730	308,554	128,160	10,238	167,702	231,859	42,667
	Group II	809,869	500,742	87,844	625	12,884	28,709	47,694	19,154	429	69,801	21,430	5,268
	Group III	396,521	241,093	35,778	842	990	6,282	6,279	6,059	.....	13,760	26,319	6,330
	Group IV	229,239	144,617	13,372	202	3,033	6,472	4,525	1,861	.....	2,794	10,338	3,291
	GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.												
1	New York, N. Y	$1,460,117	$710,821	.....	.....	$121,075	$54,865	$69,755	$15,924	.....	$56,664	$111,014	$10,540
2	Chicago, Ill	779,800	865,672	$270,437	$8,344	12,571	11,574	114,430	48,229	.....	24,175	.....	.....
3	Philadelphia, Pa	210,122	138,190	126,368	7,370	.....	30,000	.....	.....	.....	29,300	.....	.....
4	St. Louis, Mo	115,092	98,052	13,680	.....	2,340	746	9,571	3,979	.....	14,986	12,907	1,098
5	Boston, Mass	265,248	392,994	.....	.....	.....	.....	42,716	12,231	$4,694	283	.....	.....
6	Baltimore, Md	107,347	71,200	20,184	1,790	2,396	2,834	2,376	7,496	.....	9,766	.....	.....
7	Pittsburg, Pa	163,450	72,534	33,007	.....	14,811	15,859	27,363	10,930	.....	.....	.....	.....
8	Cleveland, Ohio	99,046	21,156	45,437	.....	2,628	3,585	6,726	2,215	.....	5,715	17,885	4,175
9	Buffalo, N. Y	100,106	49,548	.....	.....	3,697	7,058	9,418	2,186	.....	4,522	20,294	8,248
10	San Francisco, Cal	224,631	93,795	.....	.....	4,813	9,711	10,094	12,770	.....	7,280	.....	.....
11	Detroit, Mich	135,109	61,542	4,917	.....	8,837	7,701	516	6,026	5,544	508	8,939	1,031
12	Cincinnati, Ohio	36,909	20,684	13,494	.....	.....	.....	.....	.....	.....	4,908	.....	.....
13	Milwaukee, Wis	41,367	36,900	7,477	681	4,107	5,100	1,284	116	.....	3,462	.....	.....
14	New Orleans, La	28,943	16,148	2,374	.....	.....	1,944	.....	.....	.....	2,260	6,681	.....
15	Washington, D. C	94,898	31,566	.....	.....	60,552	37,753	3,727	1,133	.....	.....	41,026	3,669
16	Newark, N. J	60,657	21,633	16,675	.....	.....	.....	10,578	4,925	.....	3,873	12,113	13,926
	GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.												
17	Minneapolis, Minn	$56,056	$36,884	$13,029	.....	$401	$1,078	$1,513	$448	$429	$10,117	.....	.....
18	Jersey City, N. J	8,305	3,326	.....	.....	.....	.....	1,307	561	.....	3,793	$619	$444
19	Indianapolis, Ind	48,000	55,084	1,830	$80	910	720	1,040	300	.....	1,020	.....	.....
20	Louisville, Ky	19,418	25,488	15,812	.....	.....	.....	854	899	.....	.....	.....	.....
21	St. Paul, Minn	76,873	18,737	9,314	.....	.....	.....	4,347	1,095	.....	9,126	.....	.....
22	Providence, R. I	33,459	25,250	.....	.....	732	582	4,039	1,933	.....	2,500	1,507	1,082
23	Rochester, N. Y	69,525	28,616	.....	.....	.....	1,737	9,781	5,992	.....	5,865	23	36
24	Kansas City, Mo	40,407	62,694	16,364	.....	.....	12	.....	.....	.....	6,491	4,183	498
25	Toledo, Ohio	19,278	10,485	.....	.....	600	1,933	.....	.....	.....	.....	.....	.....
26	Denver, Colo	74,972	39,705	6,080	540	2,566	4,179	3,834	654	.....	15,185	2,200	410
27	Columbus, Ohio	6,664	5,102	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
28	Los Angeles, Cal	103,074	19,352	7,840	.....	1,016	2,437	12,941	3,104	.....	.....	1,800	154
29	Worcester, Mass	18,196	13,890	.....	.....	.....	144	6	120	.....	.....	.....	.....
30	Seattle, Wash	29,067	16,045	.....	.....	900	1,170	.....	.....	.....	500	.....	.....
31	Memphis, Tenn	34,791	19,780	3,350	.....	2,745	6,975	.....	.....	.....	5,000	.....	.....
32	Omaha, Nebr	34,691	17,413	900	.....	.....	968	.....	498	.....	.....	.....	99
33	New Haven, Conn	18,689	7,290	.....	.....	.....	.....	421	175	.....	.....	.....	.....
34	Scranton, Pa	4,258	2,217	.....	.....	974	200	.....	.....	.....	.....	.....	.....
35	Syracuse, N. Y	23,579	9,210	.....	.....	.....	.....	.....	.....	.....	1,444	3,009	.....
36	St. Joseph, Mo	4,708	4,531	1,600	.....	.....	313	.....	.....	.....	248	.....	.....
37	Portland, Oreg	21,219	10,034	2,700	.....	1,200	2,280	.....	.....	.....	4,369	.....	.....
38	Paterson, N. J	11,908	3,160	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
39	Atlanta, Ga	15,601	2,428	2,700	.....	840	2,650	.....	.....	.....	1,200	.....	345
40	Richmond, Va	23,304	2,792	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
41	Dayton, Ohio	5,436	1,508	.....	.....	.....	.....	1,516	862	.....	.....	.....	.....
42	Fall River, Mass	9,632	2,362	3,080	5	.....	.....	.....	.....	.....	.....	836	267
43	Nashville, Tenn	7,934	9,455	3,280	.....	.....	.....	.....	.....	.....	889	.....	.....
44	Grand Rapids, Mich	16,676	9,965	75	.....	1,441	.....	385	203	.....	1,137	.....	.....
45	Hartford, Conn	37,371	7,042	.....	.....	.....	.....	1,654	39	.....	1,237	3,602	1,212
46	Cambridge, Mass	6,868	30,477	.....	.....	.....	.....	4,686	2,271	.....	.....	3,869	940

[1] Including, for a few cities, payments for salaries and wages.

AND SPECIAL SERVICE EXPENSES: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 25.]

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.												
VII.—Recreation—Continued.				VIII.—Miscellaneous.								
Baths, bathing beaches, etc.		Celebrations, entertainments, and miscellaneous.		Aggregate.				Damage settlements and current judgments.	Printing and advertising.[1]	Sundries.		City number.
						All other.						
Salaries and wages.	All other.	Salaries and wages.	All other.	Total.	Salaries and wages.	Miscellaneous.	Service transfers.			Salaries and wages.	All other.	
$610,774	$295,688	$104,540	$714,283	$6,196,352	$225,062	$5,892,568	$78,722	$2,081,637	$831,300	$225,062	$3,058,353	
532,982	237,057	66,296	511,120	4,757,100	190,246	4,490,540	76,314	1,416,017	392,267	190,246	2,758,570	
37,100	36,044	12,117	122,895	851,339	21,714	829,365	260	434,364	200,809	21,714	194,452	
22,839	19,098	.....	44,188	299,971	4,086	295,885	.....	140,107	114,732	4,086	41,046	
17,853	3,489	26,127	36,080	287,942	9,016	276,778	2,148	91,149	123,492	9,016	64,285	
GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.												
$233,414	$62,237	$47,449	$144,383	$2,148,834	$26,923	$2,121,911	.....	$506,896	.....	$26,923	$1,615,015	1
71,963	36,988	.....	.....	757,362	11,424	745,938	.....	652,066	.....	11,424	93,872	2
12,000	7,207	.....	263,084	145,735	.....	145,735	.....	101,337	$43,830	.....	568	3
3,785	2,517	.....	.....	44,901	19,349	25,552	.....	1,286	18,900	19,349	5,366	4
114,413	63,515	15,921	40,129	177,223	70,892	68,466	$37,865	38,242	36,052	70,892	32,037	5
23,446	15,099	.....	25,578	22,785	.....	22,785	.....	16,065	5,856	.....	844	6
1,631	2,282	613	16,074	994,418	3,962	952,010	38,446	6,065	175,190	3,962	809,201	7
26,360	16,594	.....	.....	63,305	3,250	60,055	.....	14,278	14,963	3,250	30,814	8
4,940	4,308	.....	2,570	18,724	.....	18,724	.....	17,902	.....	.....	822	9
.....	.....	.....	3,759	72,475	900	71,575	.....	.....	41,664	900	29,911	10
10,381	6,197	849	2,935	33,214	583	32,631	.....	17,998	10,522	583	4,111	11
3,830	2,705	.....	200	60,787	895	59,892	.....	23,080	32,940	895	3,872	12
13,857	8,941	.....	100	110,664	35,075	75,589	.....	5,809	.....	35,075	69,780	13
.....	.....	363	2,013	14,729	.....	14,729	.....	657	12,350	.....	1,722	14
2,386	1,245	.....	.....	39,581	6,011	33,567	3	13,874	.....	6,011	19,696	15
10,576	7,222	1,101	10,295	52,363	10,982	41,381	.....	442	.....	10,982	40,939	16
GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.												
$6,601	$2,426	.....	$3,300	$14,060	.....	$14,060	.....	$8,601	$5,367	.....	$92	17
4,393	2,774	.....	2,018	15,372	.....	15,372	.....	15,372	.....	.....	.....	18
.....	.....	.....	151	25,784	.....	25,784	.....	22,225	2,559	.....	1,000	19
838	652	.....	508	88,774	.....	88,774	.....	19,338	18,436	.....	51,000	20
7,070	11,996	.....	9,985	80,277	$300	79,977	.....	38,812	41,065	$300	80	21
360	285	.....	4,715	23,681	2,108	21,573	.....	5,253	8,694	2,108	7,626	22
5,505	5,075	.....	750	20,384	2,949	17,430	$5	7,977	3,332	2,949	6,126	23
1,169	.....	.....	.....	17,823	.....	17,823	.....	10,994	6,829	.....	.....	24
.....	.....	.....	.....	17,845	914	16,931	.....	9,784	5,253	914	1,804	25
3,059	4,231	$11,968	61,009	160,512	1,574	158,938	.....	95,905	6,587	1,574	56,446	26
188	24	.....	.....	19,384	.....	19,384	.....	13,751	2,739	.....	2,894	27
.....	.....	.....	3,395	17,851	.....	17,851	.....	845	15,985	.....	1,021	28
498	551	.....	2,217	8,992	188	8,804	.....	3,565	3,298	188	1,941	29
.....	.....	.....	6,981	50,291	10,822	39,469	.....	3,766	18,991	10,822	16,712	30
.....	.....	.....	.....	19,654	1,500	18,154	.....	10,900	7,254	1,500	.....	31
.....	.....	.....	7,221	80,185	.....	80,185	.....	74,792	.....	.....	5,393	32
2,473	1,067	.....	2,135	14,694	.....	14,694	.....	3,656	8,190	.....	2,848	33
.....	.....	.....	.....	16,077	.....	16,077	.....	.....	3,011	.....	13,066	34
2,243	2,116	.....	5,297	13,978	.....	13,978	.....	13,341	637	.....	.....	35
.....	.....	.....	.....	1,919	.....	1,919	.....	.....	.....	.....	1,919	36
.....	293	.....	.....	16,371	300	16,071	.....	1,083	12,965	300	2,023	37
.....	.....	.....	400	38,556	500	38,056	.....	31,588	4,593	500	1,875	38
.....	.....	.....	2,447	10,171	.....	10,171	.....	6,411	.....	.....	3,760	39
.....	600	.....	5,210	23,174	.....	23,174	.....	7,599	10,507	.....	5,068	40
.....	.....	.....	.....	7,300	400	6,900	.....	111	173	400	6,616	41
.....	.....	.....	1,189	12,262	.....	12,234	28	10,569	1,183	.....	510	42
420	464	.....	.....	18,344	.....	18,344	.....	13,291	4,792	.....	261	43
.....	.....	103	180	3,193	159	2,807	227	636	983	159	1,415	44
962	1,349	.....	1,000	10,130	.....	10,130	.....	1,652	5,673	.....	2,805	45
1,321	2,141	46	2,787	4,301	.....	4,301	.....	2,547	1,693	.....	61	46

TABLE 4.—PAYMENTS FOR GENERAL EXPENSES

[For a list of the cities arranged alphabetically by states, with the number

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		VII.—Recreation—Continued.											
		Parks, gardens, etc.—Continued.											
		Buildings and grounds.		Park police.		Zoological collections.		Playgrounds.		Music in parks.		Trees in streets.	
		Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.
47	Albany, N. Y.	$45,684	$18,975										
48	Reading, Pa.	8,478	3,578	$960	$76								
49	Lowell, Mass.	8,612	4,112								$710	$347	$153
50	Trenton, N. J.	6,680	4,807	2,543	160		$661	$572	$542		1,720		
51	Bridgeport, Conn.	10,569	6,842										
52	Camden, N. J.	4,289	2,417						178				
53	Wilmington, Del.	8,673	7,224	6,012	393	$210	424	98	182				
54	Des Moines, Iowa	18,505	10,245	582			300				900		
55	Lynn, Mass.	5,995	19,347					2,211	1,126				
56	New Bedford, Mass.	11,863	6,509	3,580				297	528			744	214
57	Kansas City, Kans.	2,036	2,176										
58	Springfield, Mass.	15,723	7,886	2,500					33			6,686	1,580
59	Troy, N. Y.	6,219	3,917	2,700							558		1,500
60	Oakland, Cal.	38,046	12,298										
61	Lawrence, Mass.	5,504	1,045										
62	Somerville, Mass.	7,383	17,251					1,215	905			852	18
63	Duluth, Minn.	9,186	2,540										
64	Savannah, Ga.	5,025	2,593									11,353	615
65	Norfolk, Va.	10,327	2,180	1,500			1,985					517	101
66	Yonkers, N. Y.	6,007	4,180								818	65	
67	Schenectady, N. Y.	1,037	451								500		
68	Hoboken, N. J.	5,520	4,110	2,880									
69	Peoria, Ill.	31,437	6,483	3,641	213				282		1,340		
70	Utica, N. Y.	233	4,423					480	230				
71	Manchester, N. H.	6,360	1,713					58	219			326	
72	Evansville, Ind.	3,435	2,051										
73	San Antonio, Tex.	8,700	3,339	1,555			1,237				400		
74	Elizabeth, N. J.	3,213	3,436										
75	Waterbury, Conn.	5,926	2,475	35				171					
76	Salt Lake City, Utah	12,768	3,396										
77	Wilkes-Barre, Pa.	2,752	2,197	600				575	694				
78	Erie, Pa.	4,600	621										
79	Houston, Tex.	544	4,896								1,007		
80	Tacoma, Wash.	15,283	9,710			780	1,361						
81	Harrisburg, Pa.	9,039	12,954								2,017		
82	Portland, Me.	4,526	3,016					417	405			2,541	336
83	Charleston, S. C.	5,664	10,086	1,333			193				70	500	
84	Youngstown, Ohio.	3,380	799	1,674							800		
85	Dallas, Tex.	8,329	6,076	3,183							1,796		
86	Terra Haute, Ind.	1,927	621	500							608		
87	Akron, Ohio.	3,006	513										
88	Fort Wayne, Ind.	7,583	2,601										
89	Holyoke, Mass.	6,130	2,811								516	346	79
90	Brockton, Mass.	83	160					185	485			2,042	734
91	Covington, Ky.	472	2,821						250				
92	Lincoln, Nebr.	3,045	1,983				121						
93	Saginaw, Mich.	725	6,929										

[1] Including, for a few cities, payments for salaries and wages.

AND SPECIAL SERVICE EXPENSES: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 25.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.

VII.—Recreation—Continued.				VIII.—Miscellaneous.								
Baths, bathing beaches, etc.		Celebrations, entertainments, and miscellaneous.		Aggregate.				Damage settlements and current judgments.	Printing and advertising.[1]	Sundries.		City number.
						All other.						
Salaries and wages.	All other.	Salaries and wages.	All other.	Total.	Salaries and wages.	Miscellaneous.	Service transfers.			Salaries and wages.	All other.	
$11,372	$7,137		$2,476	$11,765		$11,765		$11,325	$400		$40	47
				6,791		6,791		753	6,003		35	48
			1,475	3,087		3,087		3,063			24	49
92	88		300	10,533		10,533			10,533			50
			900	3,158	$300	2,858		1,937		$300	921	51
887	517		2,508	9,666		9,666		302	9,324		40	52
												53
			100	9,970		9,970		3,230	2,570		4,170	54
	[2] 640		4,520	6,715	423	6,292		6,292		423		55
580	860		894	2,604	121	2,483		145	692	121	1,646	56
				6,310		6,310		3,059			3,251	57
679	182		900	2,872	350	2,522		2,522		350		58
1,200	1,182		5,750	12,214	200	12,014		11,292	11	200	711	59
				18,521		18,521		293	17,893		335	60
1,324	738		2,750	2,790	784	2,006		1,991		784	15	61
167	908		1,315	4,304		4,304		2,230			2,074	62
				4,500	160	4,340		2,314	1,196	160	830	63
			4,758	3,129		3,129		2,020			1,109	64
			2,552	9,569		9,569		6,741			2,828	65
2,000	3,255		604	3,343		3,343		3,343				66
			1,567	2,056		2,056		1,175	720		161	67
560	852		555	27,098		27,098		22,352	4,746			68
202			1,350	6,173		6,173		1,014	2,754		2,405	69
422	120		200	616		616		616				70
133	275		1,327	2,167		2,167		835	1,332			71
				3,466		3,466		539	2,427		500	72
			16	15,138	1,080	14,058		12,439	1,046	1,080	573	73
			475	3,802		3,802		1,148	2,654			74
147			400	4,541		4,541		3,289	1,202		50	75
			400	2,209		2,209		45	2,164			76
523	613			8,005		8,005		5,045	1,844		1,116	77
			297	713		713		413	300			78
			700	3,237	90	3,147		1,746	853	90	548	79
				500		500			500			80
			35	8,161		8,161			7,991		170	81
1,708	1,097		1,740	6,571	150	6,421		3,229	1,475	150	1,717	82
			922	9,822		9,822		155			9,667	83
				22,545		22,545		9,798	12,747			84
			550	2,900		2,900		696	2,204			85
			150	1,470		1,470		200	1,110		160	86
				6,736		6,736		1,992	4,616		128	87
				6,905		6,905		4,894	1,499		512	88
843	574		550	6,144		6,144		4,066	2,078			89
			801	1,930		1,930		792	942		196	90
				1,991		1,991		597	1,364		30	91
			45									92
			306	13,234	428	12,806		180	7,542	428	5,084	93

[2] Payments to state on account of Nantasket Beach.

TABLE 4.—PAYMENTS FOR GENERAL EXPENSES

[For a list of the cities arranged alphabetically by states, with the number

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		VII.—Recreation—Continued.											
		Parks, gardens, etc.—Continued.											
		Buildings and grounds.		Park police.		Zoological collections.		Playgrounds.		Music in parks.		Trees in streets.	
		Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.
94	Altoona, Pa.												
95	Spokane, Wash.	$12,767	$6,313			$1,023	$1,268						
96	Lancaster, Pa.	614	46										
97	Birmingham, Ala.	6,784	3,078									$16	
98	Bayonne, N. J.	1,579	917	$324	$107			$250			$225		
99	South Bend, Ind.	8,848	1,846	180			449						
100	Butte, Mont.												
101	McKeesport, Pa.								$354				
102	Pawtucket, R. I.	2,777	1,153				56		546		249		
103	Sioux City, Iowa.	1,790	1,261	1,255									
104	Johnstown, Pa.	1,152	283										
105	Dubuque, Iowa.	1,160	179									92	$11
106	Binghamton, N. Y.	4,395	1,767				436						
107	Mobile, Ala.	2,117	1,363	840									
108	Augusta, Ga.	5,631	1,763										
109	East St. Louis, Ill.	533	636										
110	Passaic, N. J.	1,674	475									662	670
111	Topeka, Kans.	8,685	2,589										
112	Allentown, Pa.	1,307	385										
113	Atlantic City, N. J.	467											
114	Springfield, Ohio.	5,403	2,020	360									
115	Montgomery, Ala.	2,687	1,403										
116	Davenport, Iowa.	10,826	6,487	1,014			1,339				653		
117	Little Rock, Ark.	1,986	1,170								174		
118	Wheeling, W. Va.												
119	Springfield, Ill.	15,619	5,154	4,463	49								
120	York, Pa.	540	2,646								250		
121	Malden, Mass.	3,293	11,781					2,237	393			135	15
122	Wichita, Kans.	3,354	1,600										
123	Bay City, Mich.	2,039	625										
124	South Omaha, Nebr.	513	232										
125	Quincy, Ill.	8,779	6,237	600									
126	Newcastle, Pa.	343	136										
127	Superior, Wis.	6,513	2,313								450		
128	Canton, Ohio.	1,671	470				147						
129	Jacksonville, Fla.	13,390	2,474	1,980									
130	Chester, Pa.	2,637	651	666	46								
131	Chelsea, Mass.	772	7,080					367	127			65	1,698
132	Joplin, Mo.	1,313	591										
133	Newton, Mass.	6,688	16,910									2,665	
134	Salem, Mass.	3,923	2,723					1,176	312			867	358
135	Haverhill, Mass.	4,340	2,172										
136	Rockford, Ill.	1,400	984										
137	Knoxville, Tenn.	349	173										
138	Galveston, Tex.	1,378	285										
139	Elmira, N. Y.	3,619	1,818				68		25		498		
140	New Britain, Conn.	1,855	2,137	30									
141	Oklahoma City, Okla.	5,577	2,713			1,080	1,236					329	
142	Kalamazoo, Mich.	1,283	481										
143	Woonsocket, R. I.		20										
144	Chattanooga, Tenn.	2,576	3,579			930	1,473					26	14
145	Racine, Wis.	4,221	1,422	480									
146	Fitchburg, Mass.	459	2,607										
147	Auburn, N. Y.	569	163										45
148	Joliet, Ill.	6,235	4,062										
149	Macon, Ga.	1,662	2,243										
150	West Hoboken, N. J.	486	1,298										
151	Everett, Mass.	3,214	7,992	250				495	104				25
152	Oshkosh, Wis.	2,703	612								75		
153	Sacramento, Cal.	10,748	2,512										58
154	Pueblo, Colo.	17,010	7,241	720							220	5,481	397
155	Newport, Ky.	199	90	210									
156	Taunton, Mass.	1,311	916										
157	La Crosse, Wis.	2,313	397										
158	Fort Worth, Tex.	1,183	1,943										
	San Juan, P. R.											300	

[1] Including, for a few cities, payments for salaries and wages.

AND SPECIAL SERVICE EXPENSES: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 25.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.

VII.—Recreation—Continued.				VIII.—Miscellaneous.								City number.
Baths, bathing beaches, etc.		Celebrations, entertainments, and miscellaneous.		Aggregate.				Damage settlements and current judgments.	Printing and advertising.[1]	Sundries.		
						All other.						
Salaries and wages.	All other.	Salaries and wages.	All other.	Total.	Salaries and wages.	Miscellaneous.	Service transfers.			Salaries and wages.	All other.	
			$500	$2,073		$2,073			$1,966		$107	94
				8,514		8,514		$2,844	4,984		686	95
			264	919		919			919			96
			299	5,946		5,946		3,031			2,915	97
			200	10,673		10,673			6,451		4,222	98
			51	2,448		2,448		12	2,104		332	99
	$307		411	14,942		14,942		5,500	5,820		3,622	100
			275	4,709		4,709		2,925	1,509		275	101
		$75	400	2,655		2,655		2,395			260	102
				1,684		1,684		537	1,092		55	103
				1,712	$200	1,512		215	1,059	$200	238	104
			200	5,185		5,185		2,096	2,895		192	105
$388	54		396	1,105	404	701				404	701	106
			221	1,536		1,536		232			1,304	107
			105	3,454		3,454		1,440			2,014	108
				8,448		8,448		400	5,200		2,848	109
			200	1,909		1,909			1,764		145	110
			56	1,756		1,756		405	1,351			111
			229	6,198		6,198		2,799	2,899		500	112
16,673	161	25,913	20,076	12,045		12,045			12,045			113
				3,726		3,726			3,726			114
			12	1,990		1,990		1,552			438	115
			50	13,817		13,817		5,502	7,470		845	116
				1,820		1,820			1,770		50	117
				3,515		3,515		973	2,542			118
			350	5,293		5,293		5,293				119
				1,984		1,984			1,806		178	120
	378	95	1,045	4,541		4,541		767			3,774	121
			150	6,062		6,062		78	3,353		2,631	122
			100	1,756		1,590	$166	968			788	123
				7,462		7,462		3,693	3,769			124
				796		796		219	577			125
			125	6,369	2,678	3,691		650	2,500	2,678	541	126
				9,004	1,200	7,804		150	2,085	1,200	5,569	127
				2,742		2,742		300	2,442			128
				6,188		6,188		5,404			784	129
				5,280		5,280			3,252		2,028	130
	[2]282		2	10,180	374	9,784	22	4,318		374	5,488	131
				3,013		3,013		465	2,535		13	132
	1,161		1,390	10,246	4,160	6,086		955		4,160	5,131	133
			2,143	4,837		4,837		1,556	3,166		115	134
			330	3,098		3,098		1,793	377		928	135
			20	705		705		225	480			136
				2,770		2,770		2,770				137
				1,645		1,645			578		1,067	138
			149	210		210		150			60	139
			150	3,889		3,889		1,581	2,276		32	140
				9,807		9,807		4,970	4,837			141
			86	205		205		179			26	142
			300	5,012		3,052	1,960	2,091	961		1,960	143
			236	1,778		1,778		1,288			490	144
			169	7,867		7,867			3,809		4,058	145
			964	4,438		4,438		1,430	3,008			146
			394	150		150		150				147
				3,878		3,878		1,896	1,961		21	148
			65	183		183					183	149
			100	2,436		2,436			2,300		136	150
	[2]243		683	1,575		1,575		1,097	428		50	151
			693	1,801		1,801			1,327		474	152
			146	3,262		3,262			2,245		1,017	153
				6,207		6,207		2,172	4,035			154
				10,802		10,802		10,802				155
146	600	44	450	1,747		1,747		300	1,447			156
646	303		1,895	3,649		3,649					3,649	157
				2,296		2,296		579	372		1,345	158
			787	658		658			236		422	

[1] Payments to state on account of Nantasket Beach.

TABLE 5.—EXPENSES OF MUNICIPAL SERVICE ENTERPRISES: 1908.

[Cities having no municipal service enterprises are omitted from this table. For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 28.]

City number.	CITY, AND KIND OF ENTERPRISE.	Total expenses of municipal service enterprises.	PAYMENTS TO PUBLIC FOR MEETING GOVERNMENTAL COSTS.			Payments to departments, offices, enterprises, and funds (service transfers).	ALLOWANCES FOR—	
			Total.	Salaries and wages.	Miscellaneous objects.		Depreciation.	Interest on cost of plant.
	Grand total	$1,870,503	$1,796,679	$883,646	$913,033	$46,302	$13,008	$14,514
	Group I	1,269,038	1,219,647	623,861	595,786	45,279	2,670	1,442
	Group II	332,959	317,300	147,426	169,874	348	3,738	11,573
	Group III	25,563	16,789	5,378	11,411	675	6,600	1,499
	Group IV	242,943	242,943	106,981	135,962			
	GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.							
1	New York, N. Y.:							
	High pressure water system	$52,319	$52,319	$52,319				
2	Chicago, Ill.:							
	Electric light systems	400,818	355,717	141,618	$214,099	$45,101		
	Waterworks shops	255,750	255,577	178,234	77,343	173		
4	St. Louis, Mo.:							
	Industrial school bakery	37,264	37,259	4,200	33,059	5		
5	Boston, Mass.:							
	Printing department	152,967	152,967	82,019	70,968			
7	Pittsburg, Pa.:							
	Electric light systems	102,230	102,230	53,557	48,673			
	Asphalt repair plants	172,482	168,370	53,291	115,079		$2,670	$1,442
14	New Orleans, La.:							
	Asphalt plant	95,188	95,188	58,623	36,565			
	GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.							
19	Indianapolis, Ind.:							
	Asphalt repair plant	$60,576	$59,443	$23,745	$35,698		$567	$566
26	Denver, Colo.:							
	City shop	17,339	17,339	11,922	5,417			
27	Columbus, Ohio:							
	Electric light systems	63,828	63,828	29,403	34,425			
32	Omaha, Nebr.:							
	Asphalt repair plant	56,588	56,588	32,809	23,779			
36	St. Joseph, Mo.:							
	Electric light systems	27,818	27,818	11,568	16,250			
43	Nashville, Tenn.:							
	Electric light systems	64,359	58,011	24,985	33,026	$348		6,000
44	Grand Rapids, Mich.:							
	Electric light systems	42,451	34,273	12,994	21,279		3,171	5,007
	GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.							
92	Lincoln, Nebr.:							
	Electric light systems	$25,563	$16,789	$5,378	$11,411	$675	$6,600	$1,499
	GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.							
111	Topeka, Kans.:							
	Electric light systems	$13,345	$13,345	$6,805	$6,540			
	Asphalt repair plant	4,328	4,328	3,690	638			
117	Little Rock, Ark.:							
	Electric light systems	11,543	11,543	5,400	6,143			
118	Wheeling, W. Va.:							
	Electric light systems	27,831	27,831	17,133	10,698			
119	Springfield, Ill.:							
	Electric light systems	32,863	32,863	15,135	17,728			
133	Newton, Mass.:							
	Heating and lighting plant	4,705	4,705	2,609	2,096			
138	Galveston, Tex.:							
	Electric light systems	23,636	23,636	5,993	17,643			
142	Kalamazoo, Mich.:							
	Electric light systems	17,579	17,579	7,593	9,986			
147	Auburn, N. Y.:							
	Quarry and stone crusher	12,791	12,791	10,647	2,144			
158	Fort Worth, Tex.:							
	Electric light systems	14,464	14,464	5,010	9,454			
	Paving plant	79,858	79,858	26,966	52,892			

TABLE 6.—PAYMENTS FOR EXPENSES OF INVESTED FUNDS

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	PAYMENTS FOR EXPENSES OF INVESTED FUNDS.			PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES.						
						Classified by payee.					
						Payments to public.					
		Total payments for expenses of invested funds.	For salaries and wages.	For all other objects.	Total payments for expenses of public service enterprises.	Total.	Classified by character.		Classified by object.		Payments to departments, offices, enterprises, and funds (service transfers).
							For meeting governmental costs.	Payments in error subsequently corrected by refund receipts.	Salaries and wages.	Miscellaneous objects.	
	Grand total	[1] $475,751	$195,954	[2] $279,797	$31,006,079	$30,902,682	$30,881,001	$21,681	$17,641,757	$13,260,925	$103,397
	Group I	[3] 399,059	140,031	[3] 259,028	19,141,225	19,104,551	19,091,405	13,146	11,801,202	7,303,349	36,674
	Group II	[4] 51,668	39,837	[4] 11,831	5,280,073	5,246,386	5,239,888	6,498	2,663,487	2,582,899	42,687
	Group III	10,897	5,195	5,702	3,808,873	3,792,419	3,791,645	774	1,914,299	1,878,120	16,454
	Group IV	14,127	10,891	3,236	2,766,908	2,759,326	2,758,063	1,263	1,262,769	1,496,557	7,582
	GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.										
1	New York, N. Y	$2,983	$2,859	$124	$6,847,678	$6,846,293	$6,844,224	$2,069	$4,301,227	$2,545,066	$1,385
2	Chicago, Ill	17,992	8,325	9,667	2,244,057	2,230,196	2,229,531	665	1,451,625	778,571	13,861
3	Philadelphia, Pa	[5] 318,370	103,980	[5] 214,390	2,568,366	2,568,366	2,568,162	204	1,535,508	1,032,858	
4	St. Louis, Mo	[6] 16,332	4,692	[6] 11,640	1,094,950	1,094,533	1,094,490	43	736,100	358,433	417
5	Boston, Mass	[5] 5,465	2,302	[5] 3,163	1,392,282	1,385,946	1,385,454	492	735,645	650,301	6,336
6	Baltimore, Md				856,219	853,264	844,798	8,466	476,387	376,877	2,955
7	Pittsburg, Pa	1,155	1,125	30	827,427	827,427	827,427		496,301	331,126	
8	Cleveland, Ohio	9,412	2,613	6,799	536,470	530,188	530,083	105	365,552	164,636	6,282
9	Buffalo, N. Y	5,530	1,889	3,641	620,675	618,830	618,613	217	347,561	271,269	1,845
10	San Francisco, Cal	600	600								
11	Detroit, Mich	418		418	507,782	507,782	507,782		235,871	271,911	
12	Cincinnati, Ohio	15,691	6,933	8,758	539,976	539,976	539,111	865	338,880	201,096	
13	Milwaukee, Wis	82		82	259,733	259,709	259,709		168,054	91,655	24
14	New Orleans, La	471	420	51	82,401	82,401	82,381	20	61,699	20,702	
15	Washington, D. C	2,393	2,393		477,976	476,392	476,392		346,361	130,031	1,584
16	Newark, N. J	2,165	1,900	265	285,233	283,248	283,248		204,431	78,817	1,985
	GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.										
17	Minneapolis, Minn	$893	$300	$593	$157,709	$157,592	$157,498	$94	$102,459	$55,133	$117
18	Jersey City, N. J	2,767	2,675	92	985,732	985,732	985,707	25	133,246	852,486	
19	Indianapolis, Ind	392	267	125	24,085	24,085	24,085		11,467	12,618	
20	Louisville, Ky	31,741	26,500	5,241	392,265	392,265	389,751	2,514	179,146	213,119	
21	St. Paul, Minn				150,913	149,114	148,834	280	93,451	55,663	1,799
22	Providence, R. I	[6] 91		[6] 91	274,752	271,889	271,856	33	151,235	120,654	2,863
23	Rochester, N. Y	1,118		1,118	232,511	232,511	229,511	3,000	159,156	73,355	
24	Kansas City, Mo				336,355	335,869	335,752	117	198,025	137,844	486
25	Toledo, Ohio	2,721	1,420	1,301	116,502	115,404	115,194	210	81,461	33,943	1,098
26	Denver, Colo				12,176	12,166	12,166		6,575	5,591	10
27	Columbus, Ohio	4,312	3,485	827	172,176	171,792	171,792		100,031	71,761	384
28	Los Angeles, Cal	600	600		347,765	342,394	342,394		293,259	49,135	5,371
29	Worcester, Mass				104,873	103,127	103,127		78,991	24,136	1,746
30	Seattle, Wash				375,899	355,817	355,817		189,826	165,991	20,082
31	Memphis, Tenn	500		500	195,126	195,126	195,124	2	92,082	103,044	
32	Omaha, Nebr	195		195	1,234	1,234	1,234		1,200	34	
33	New Haven, Conn	1,804	1,050	754	707	707	707		685	22	
34	Scranton, Pa	510	500	10							
35	Syracuse, N. Y	83		83	104,084	104,084	104,084		76,566	27,518	
36	St. Joseph, Mo	53		53	1,520	1,520	1,520		1,380	140	
37	Portland, Oreg				242,186	242,186	242,186		121,933	120,253	
38	Paterson, N. J	64		64	873	873	873		840	33	
39	Atlanta, Ga	30		30	186,066	186,066	186,066		96,104	89,962	
40	Richmond, Va	600	600		287,353	285,545	285,545		141,552	143,993	1,808
41	Dayton, Ohio	2,123	1,640	483	81,022	81,022	80,824	198	51,888	29,134	
42	Fall River, Mass	225	225		99,176	99,161	99,161		59,687	39,474	15
43	Nashville, Tenn				109,171	109,171	109,171		45,755	63,416	
44	Grand Rapids, Mich	182		182	86,722	84,248	84,223	25	47,955	36,293	2,474
45	Hartford, Conn	59	50	9	103,305	101,568	101,568		77,643	23,925	1,737
46	Cambridge, Mass	605	525	80	106,815	104,118	104,118		69,889	34,229	2,697

[1] Connected with penal institutions.
[2] Including $7,159, paid to departments, offices, or enterprises as "service transfers" and reported in footnotes for certain cities. The payments to public "For all other objects" aggregate $272,638.
[3] Including $7,136 paid to departments, offices, or enterprises as "service transfers."
[4] Including $23 paid to departments, offices, or enterprises as "service transfers."

AND OF PUBLIC SERVICE ENTERPRISES: 1908.

assigned to each, see page 79. For a text discussion of this table, see page 29.]

PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES—continued.

Classified by enterprises.

Water-supply systems.		Electric light and power systems.		Gas-supply systems.		Markets and public scales.		Docks, wharves, and landings.		Cemeteries and crematories.		Institutional industries.[1]		All other enterprises.		ity number.
Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	
$13,541,730	$10,248,617	$456,821	$557,447	$211,397	$343,766	$259,722	$157,346	$1,403,585	$949,378	$595,668	$154,001	$45,130	$402,210	$1,127,704	$551,557	
8,985,065	5,446,421	159,331	138,297	.....	.....	149,805	105,743	1,358,555	922,953	107,305	15,785	43,670	387,183	997,471	323,641	
2,186,088	2,223,755	80,962	48,712	88,213	123,013	53,954	30,963	25,020	11,429	162,823	46,455	1,460	9,068	64,967	132,191	
1,434,346	1,385,945	116,941	198,281	77,192	180,039	31,450	9,591	12,278	7,733	202,852	57,518	.....	5,959	39,240	49,508	
936,231	1,192,496	99,587	172,157	45,992	40,714	24,513	11,049	7,732	7,263	122,688	34,243	.....	.....	26,026	46,217	
GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.																
$2,328,681	$1,497,700	.....	.....	.....	.....	$10,150	$250	[4]$1,211,359	[4]$796,026	.....	.....	.....	$98,133	$751,037	$154,342	1
1,389,310	755,073	$58,645	$26,048	.....	.....	1,545	2,118	.....	.....	.....	.....	$2,125	9,193	.....	.....	2
1,481,598	987,213	.....	.....	.....	.....	1,875	2,059	44,635	19,594	.....	.....	7,400	23,992	.....	.....	3
686,566	301,049	.....	.....	.....	.....	8,650	8,758	29,871	21,257	.....	.....	.....	.....	11,013	27,786	4
480,424	497,303	.....	.....	.....	.....	9,424	2,638	.....	.....	$68,498	$8,667	4,185	53,750	173,114	94,279	5
393,477	251,992	.....	.....	.....	.....	13,910	37,938	60,304	81,570	.....	.....	.....	.....	8,696	8,332	6
462,798	285,489	.....	.....	.....	.....	22,876	12,374	8,535	2,633	.....	.....	2,092	30,630	.....	.....	7
308,004	108,633	10,371	24,234	.....	.....	9,676	9,459	.....	.....	37,501	6,760	.....	21,832	.....	.....	8
325,852	259,798	.....	.....	.....	.....	17,098	6,009	.....	.....	.....	.....	.....	.....	4,611	7,307	9
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	10
116,297	65,794	90,315	88,015	.....	.....	4,855	731	.....	.....	.....	.....	24,404	117,371	.....	.....	11
320,356	176,449	.....	.....	.....	.....	14,753	6,631	3,771	1,633	.....	.....	.....	.....	.....	16,383	12
162,979	59,087	.....	.....	.....	.....	1,611	310	.....	.....	.....	.....	3,464	32,282	.....	.....	13
.....	.....	.....	.....	.....	.....	12,099	5,490	.....	.....	600	.....	.....	.....	49,000	15,212	14
338,881	128,000	.....	.....	.....	.....	6,774	3,257	.....	.....	706	358	.....	.....	.....	.....	15
189,842	72,841	.....	.....	.....	.....	14,509	7,721	80	240	.....	.....	.....	.....	.....	.....	16
GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.																
$101,491	$55,066	.....	.....	.....	.....	$968	$184	.....	.....	.....	.....	.....	.....	.....	.....	17
131,486	850,876	.....	.....	.....	.....	.....	.....	$1,760	$1,610	.....	.....	.....	.....	.....	.....	18
2,220	2,760	.....	.....	.....	.....	6,400	8,162	.....	.....	.....	.....	.....	.....	$2,847	$1,696	19
169,064	210,591	.....	.....	.....	.....	.....	.....	9,257	2,525	$825	$3	.....	.....	.....	.....	20
81,987	32,890	.....	.....	.....	.....	3,002	4,539	.....	.....	.....	.....	$1,460	$6,603	7,002	13,430	21
128,653	115,589	.....	.....	.....	.....	1,756	2,145	.....	.....	20,826	5,783	.....	.....	.....	.....	22
112,972	48,276	.....	.....	.....	.....	4,617	1,270	.....	.....	34,470	10,988	.....	.....	7,097	12,821	23
195,077	136,484	.....	.....	.....	.....	2,948	1,846	.....	.....	.....	.....	.....	.....	.....	.....	24
68,528	29,508	.....	.....	.....	.....	2,017	85	.....	.....	10,916	2,983	.....	2,465	.....	.....	25
.....	4,519	.....	.....	.....	.....	2,100	826	.....	.....	.....	.....	.....	.....	4,475	256	26
91,684	65,920	.....	.....	.....	.....	8,347	6,225	.....	.....	.....	.....	.....	.....	.....	.....	27
293,259	54,506	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	28
61,264	20,915	.....	.....	.....	.....	.....	192	.....	.....	17,727	4,775	.....	.....	.....	.....	29
108,183	132,375	$80,962	$48,712	.....	.....	.....	.....	.....	384	.....	.....	.....	.....	681	4,602	30
87,987	100,067	.....	.....	.....	.....	1,676	1,897	2,419	1,080	.....	.....	.....	.....	.....	.....	31
.....	.....	.....	.....	.....	.....	1,200	34	.....	.....	.....	.....	.....	.....	.....	.....	32
.....	.....	.....	.....	.....	.....	.....	.....	685	22	.....	.....	.....	.....	.....	.....	33
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	34
72,679	26,931	.....	.....	.....	.....	2,887	494	.....	.....	1,000	93	.....	.....	.....	.....	35
.....	.....	.....	.....	.....	.....	1,380	140	.....	.....	.....	.....	.....	.....	.....	.....	36
68,882	16,420	.....	.....	.....	.....	.....	.....	10,299	5,808	.....	.....	.....	.....	42,752	98,025	37
.....	.....	.....	.....	.....	.....	840	33	.....	.....	.....	.....	.....	.....	.....	.....	38
86,004	86,743	.....	.....	.....	.....	800	.....	.....	.....	9,300	3,219	.....	.....	.....	.....	39
37,496	18,097	.....	.....	$88,213	$123,013	5,794	1,527	.....	.....	9,936	1,803	.....	.....	113	1,361	40
48,778	29,101	.....	.....	.....	.....	3,110	33	.....	.....	.....	.....	.....	.....	.....	.....	41
39,202	34,160	.....	.....	.....	.....	.....	29	600	.....	19,885	5,300	.....	.....	.....	.....	42
42,210	62,328	.....	.....	.....	.....	2,280	821	.....	.....	1,265	267	.....	.....	.....	.....	43
30,262	31,027	.....	.....	.....	.....	1,832	477	.....	.....	15,861	7,263	.....	.....	.....	.....	44
72,257	24,653	.....	.....	.....	.....	.....	.....	.....	.....	5,386	1,009	.....	.....	.....	.....	45
54,463	33,953	.....	.....	.....	.....	.....	4	.....	.....	15,426	2,969	.....	.....	.....	.....	46

[5] Including payments for expenses of ferries, which were not reported separately.
[6] Including $6,103 paid to departments, offices, or enterprises as "service transfers."
[7] Including $581 paid to departments, offices, or enterprises as "service transfers."
[8] Including $452 paid to departments, offices, or enterprises as "service transfers."

TABLE 6.—PAYMENTS FOR EXPENSES OF INVESTED FUNDS

[For a list of the cities arranged alphabetically by states, with the number

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

City number.	CITY.	PAYMENTS FOR EXPENSES OF INVESTED FUNDS.			PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES.						
						Classified by payee.					
						Payments to public.					
		Total payments for expenses of invested funds.	For salaries and wages.	For all other objects.	Total payments for expenses of public service enterprises.	Total.	Classified by character.		Classified by object.		Payments to departments, offices, enterprises, and funds (service transfers).
							For meeting governmental costs.	Payments in error subsequently corrected by refund receipts.	Salaries and wages.	Miscellaneous objects.	
47	Albany, N. Y.	$328	$300	$28	$175,795	$175,795	$175,795	.....	$96,974	$78,821	.....
48	Reading, Pa.	.....	.....	.....	76,221	76,221	76,221	.....	49,321	26,900	.....
49	Lowell, Mass.	10	.....	10	156,306	155,845	155,845	.....	103,323	52,522	$461
50	Trenton, N. J.	420	400	20	66,788	66,788	66,788	.....	34,930	31,858	.....
51	Bridgeport, Conn.	100	100	.....	1,566	1,566	1,566	.....	1,200	366	.....
52	Camden, N. J.	197	125	72	81,747	81,747	81,747	.....	52,715	29,032	.....
53	Wilmington, Del.	.....	.....	.....	120,661	120,661	120,661	.....	51,123	69,538	.....
54	Des Moines, Iowa	.....	.....	.....	16,971	16,971	16,971	.....	14,750	2,221	.....
55	Lynn, Mass.	3,727	589	3,138	129,665	129,609	129,586	$23	82,672	46,937	56
56	New Bedford, Mass.	433	300	133	124,566	121,939	121,939	.....	52,485	69,454	2,627
57	Kansas City, Kans.	282	.....	282	517	517	517	.....	360	157	.....
58	Springfield, Mass.	300	300	.....	195,097	188,823	188,823	.....	75,457	113,366	6,274
59	Troy, N. Y.	10	.....	10	133,732	133,703	133,703	.....	66,743	66,960	29
60	Oakland, Cal.	.....	.....	.....	3,302	3,302	3,302	.....	1,688	1,614	.....
61	Lawrence, Mass.	.....	.....	.....	82,029	81,823	81,823	.....	53,526	28,297	206
62	Somerville, Mass.	.....	.....	.....	50,263	50,165	50,165	.....	24,601	25,564	98
63	Duluth, Minn.	.....	.....	.....	208,648	208,329	208,329	.....	71,722	136,607	319
64	Savannah, Ga.	.....	.....	.....	68,191	68,191	68,191	.....	42,394	25,797	.....
65	Norfolk, Va.	.....	.....	.....	99,205	99,205	99,205	.....	58,787	40,418	.....
66	Yonkers, N. Y.	461	312	149	115,691	115,691	115,691	.....	59,491	56,200	.....
67	Schenectady, N. Y.	489	350	139	54,303	54,303	54,303	.....	20,672	33,631	.....
68	Hoboken, N. J.	52	50	2	208,781	208,781	208,781	.....	17,139	191,642	.....
69	Peoria, Ill.	2	.....	2	11,307	11,307	11,307	.....	2,557	8,750	.....
70	Utica, N. Y.	767	490	277	.....	.....	.....	.....	.....	.....	.....
71	Manchester, N. H.	.....	.....	.....	52,775	51,966	51,966	.....	38,882	13,084	809
72	Evansville, Ind.	35	.....	35	58,132	58,132	58,132	.....	37,277	20,855	.....
73	San Antonio, Tex.	.....	.....	.....	12,490	12,490	12,484	6	11,116	1,374	.....
74	Elizabeth, N. J.	12	.....	12	829	829	829	.....	794	35	.....
75	Waterbury, Conn.	900	900	.....	29,597	29,597	29,597	.....	21,312	8,285	.....
76	Salt Lake City, Utah.	.....	.....	.....	161,163	159,087	159,087	.....	102,503	56,584	2,076
77	Wilkes-Barre, Pa.	120	120	.....	2,650	2,650	2,650	.....	2,057	593	.....
78	Erie, Pa.	.....	.....	.....	85,716	85,716	85,716	.....	51,352	34,364	.....
79	Houston, Tex.	.....	.....	.....	71,389	71,389	71,389	.....	30,989	40,400	.....
80	Tacoma, Wash.	.....	.....	.....	322,913	322,913	322,913	.....	141,111	181,802	.....
81	Harrisburg, Pa.	.....	.....	.....	72,741	72,741	72,741	.....	27,020	45,721	.....
82	Portland, Me.	.....	.....	.....	86,515	86,207	86,176	31	53,533	32,674	308
83	Charleston, S. C.	48	.....	48	2,860	2,860	2,860	.....	2,240	620	.....
84	Youngstown, Ohio	1,124	550	574	65,403	65,403	65,400	3	40,262	25,141	.....
85	Dallas, Tex.	.....	.....	.....	74,989	74,989	74,455	534	46,003	28,986	.....
86	Terre Haute, Ind.	251	200	51	11,897	11,897	11,897	.....	9,369	2,528	.....
87	Akron, Ohio	593	60	533	1,547	1,547	1,547	.....	1,119	428	.....
88	Fort Wayne, Ind	73	49	24	51,893	51,893	51,853	40	25,447	26,446	.....
89	Holyoke, Mass.	138	.....	138	289,709	288,008	287,871	137	132,585	155,423	1,701
90	Brockton, Mass.	25	.....	25	47,744	46,857	46,857	.....	31,807	15,050	887
91	Covington, Ky.	.....	.....	.....	42,827	42,821	42,821	.....	30,641	12,180	6
92	Lincoln, Nebr.	.....	.....	.....	36,127	36,127	36,127	.....	20,702	15,425	.....
93	Saginaw, Mich.	.....	.....	.....	45,615	45,018	45,018	.....	21,548	23,470	597

[1] Connected with penal institutions.

AND OF PUBLIC SERVICE ENTERPRISES: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 29.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES—continued.																City number.
Classified by enterprises.																
Water-supply systems.		Electric light and power systems.		Gas-supply systems.		Markets and public scales.		Docks, wharves, and landings.		Cemeteries and crematories.		Institutional industries.[1]		All other enterprises.		
Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	
$95,068	$78,505					$1,906	$316									47
49,321	26,900															48
96,444	50,465					800	10			$6,079	$2,508					49
34,930	31,858															50
								$1,200	$366							51
50,383	28,627									2,332	405					52
50,423	69,482					500	56	200								53
						986	175			13,764	2,046					54
59,056	36,104									23,616	10,889					55
23,180	63,626							641	872	28,664	7,583					56
										360	157					57
75,457	119,640															58
65,243	66,635					900	191		18	600	145					59
								1,688	1,614							60
41,530	24,875									11,996	3,628					61
24,601	25,662															62
44,482	42,517			$27,240	$94,409											63
23,798	21,727					3,396	1,046	3,000	785	12,200	2,239					64
39,599	36,680					1,824	949			17,364	2,789					65
57,147	54,203					925	105	1,419	1,892							66
20,672	33,631															67
14,435	190,652									2,704	990					68
						695	323	623					$5,959	$1,239	$2,468	69
																70
24,354	10,129					519	49			14,009	3,715					71
25,066	14,763					1,800	123	600	1,640	9,811	4,329					72
						4,490	1,069			3,675	185			2,951	120	73
								794	35							74
21,312	8,285															75
56,615	34,597									15,684	2,584			30,204	21,479	76
										2,057	593					77
50,452	33,703						150	900	511							78
25,500	37,832					4,289	2,568	1,200								79
65,115	44,215	$75,996	$137,587													80
27,020	45,721															81
31,483	7,840						130			20,053	6,933			1,997	18,079	82
						2,240	588								32	83
38,261	24,389					2,001	752									84
46,003	28,986															85
										9,369	2,528					86
						1,119	428									87
24,427	26,378					1,020	68									88
41,688	10,800	40,945	60,694	49,952	85,630											89
26,651	15,391									5,156	546					90
27,184	11,265					1,315	296	13						2,129	625	91
19,977	15,282					725	143									92
17,469	14,580						56			3,359	2,726			720	6,705	93

TABLE 6.—PAYMENTS FOR EXPENSES OF INVESTED FUNDS

[For a list of the cities arranged alphabetically by states, with the number

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

City number.	CITY.	PAYMENTS FOR EXPENSES OF INVESTED FUNDS.			PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES.						
						Classified by payee.					
						Payments to public.					
							Classified by character.		Classified by object.		Payments to departments, offices, enterprises, and funds (service transfers).
		Total payments for expenses of invested funds.	For salaries and wages.	For all other objects.	Total payments for expenses of public service enterprises.	Total.	For meeting governmental costs.	Payments in error subsequently corrected by refund receipts.	Salaries and wages.	Miscellaneous objects.	
94	Altoona, Pa.	.....	.....	.....	$19,645	$19,645	$19,645	.....	$15,372	$4,273	.....
95	Spokane, Wash.	.....	.....	.....	91,033	91,033	91,033	.....	61,556	29,477	.....
96	Lancaster, Pa.	.....	.....	.....	77,398	77,398	77,398	.....	20,752	56,646	.....
97	Birmingham, Ala.	.....	.....	.....	2,578	2,578	2,578	.....	2,372	206	.....
98	Bayonne, N. J.	$315	$300	$15	163,054	161,717	161,717	.....	19,045	142,672	$1,337
99	South Bend, Ind.	161	120	41	43,397	43,397	43,397	.....	20,181	23,216	.....
100	Butte, Mont.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
101	McKeesport, Pa.	.....	.....	.....	91,067	91,067	91,067	.....	24,637	66,430	.....
102	Pawtucket, R. I.	17	.....	17	62,446	62,446	62,446	.....	33,200	29,246	.....
103	Sioux City, Iowa.	.....	.....	.....	32,425	32,425	32,425	.....	16,616	15,809	.....
104	Johnstown, Pa.	.....	.....	.....	545	545	545	.....	465	80	.....
105	Dubuque, Iowa.	.....	.....	.....	60,054	60,054	60,054	.....	18,631	41,423	.....
106	Binghamton, N. Y.	524	236	288	57,367	57,367	57,367	.....	31,262	26,105	.....
107	Mobile, Ala.	6,846	5,682	1,164	84,556	82,655	82,655	.....	30,956	51,699	1,901
108	Augusta, Ga.	.....	.....	.....	93,605	93,605	93,605	.....	37,622	55,983	.....
109	East St. Louis, Ill.	.....	.....	.....	670	670	670	.....	480	190	.....
110	Passaic, N. J.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
111	Topeka, Kans.	.....	.....	.....	35,365	34,991	34,991	.....	26,143	8,848	374
112	Allentown, Pa.	.....	.....	.....	50,513	50,513	50,513	.....	16,103	34,410	.....
113	Atlantic City, N. J.	1,850	1,800	50	77,503	77,503	77,503	.....	22,226	55,277	.....
114	Springfield, Ohio.	504	250	254	31,162	31,162	31,162	.....	13,877	17,285	.....
115	Montgomery, Ala.	.....	.....	.....	52,502	52,352	52,352	.....	26,920	25,432	150
116	Davenport, Iowa.	.....	.....	.....	24	24	24	.....	17	7	.....
117	Little Rock, Ark.	.....	.....	.....	3,558	3,558	3,558	.....	2,662	896	.....
118	Wheeling, W. Va.	449	449	.....	198,048	197,896	197,687	$209	92,898	104,998	152
119	Springfield, Ill.	.....	.....	.....	69,596	69,596	69,596	.....	41,845	27,751	.....
120	York, Pa.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
121	Malden, Mass.	340	250	90	34,538	34,435	34,435	.....	23,037	11,398	103
122	Wichita, Kans.	.....	.....	.....	1,739	1,739	1,739	.....	1,426	313	.....
123	Bay City, Mich.	103	.....	103	60,948	60,948	60,948	.....	28,467	32,481	.....
124	South Omaha, Nebr.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
125	Quincy, Ill.	.....	.....	.....	1,587	1,587	1,587	.....	1,378	209	.....
126	Newcastle, Pa.	.....	.....	.....	1,877	1,877	1,877	.....	961	916	.....
127	Superior, Wis.	32	.....	32	.....	.....	.....	.....	.....	.....	.....
128	Canton, Ohio.	1,079	360	719	45,740	45,740	45,672	68	22,213	23,527	.....
129	Jacksonville, Fla.	.....	.....	.....	216,465	216,196	216,196	.....	83,260	132,936	269
130	Chester, Pa.	.....	.....	.....	497	497	497	.....	125	372	.....
131	Chelsea, Mass.	111	100	11	25,373	25,373	25,373	.....	12,549	12,824	.....
132	Joplin, Mo.	.....	.....	.....	25,288	25,288	25,288	.....	10,358	14,930	.....
133	Newton, Mass.	.....	.....	.....	23,438	22,140	21,372	768	13,786	8,354	1,298
134	Salem, Mass.	104	100	4	50,574	50,574	50,574	.....	32,744	17,830	.....
135	Haverhill, Mass.	260	200	60	29,460	29,366	29,266	100	11,875	17,491	94
136	Rockford, Ill.	.....	.....	.....	43,438	43,438	43,438	.....	17,984	25,454	.....
137	Knoxville, Tenn.	.....	.....	.....	5,203	5,203	5,203	.....	2,284	2,919	.....
138	Galveston, Tex.	.....	.....	.....	48,454	48,454	48,454	.....	26,263	22,191	.....
139	Elmira, N. Y.	.....	.....	.....	7,177	7,177	7,177	.....	5,856	1,321	.....
140	New Britain, Conn.	.....	.....	.....	23,064	22,671	22,671	.....	14,376	8,295	393
141	Oklahoma City, Okla.	.....	.....	.....	50,493	50,493	50,448	45	17,352	33,141	.....
142	Kalamazoo, Mich.	.....	.....	.....	34,609	34,609	34,549	60	22,248	12,361	.....
143	Woonsocket, R. I.	15	.....	15	16,060	16,060	16,060	.....	10,114	5,946	.....
144	Chattanooga, Tenn.	194	194	.....	1,210	1,210	1,210	.....	540	670	.....
145	Racine, Wis.	.....	.....	.....	7,791	7,791	7,791	.....	7,590	201	.....
146	Fitchburg, Mass.	176	.....	176	53,132	52,995	52,995	.....	35,779	17,216	137
147	Auburn, N. Y.	.....	.....	.....	50,538	50,538	50,538	.....	21,142	29,396	.....
148	Joliet, Ill.	.....	.....	.....	39,206	39,206	39,196	10	18,958	20,248	.....
149	Macon, Ga.	574	500	74	7,323	7,323	7,323	.....	5,796	1,527	.....
150	West Hoboken, N. J.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
151	Everett, Mass.	.....	.....	.....	24,739	23,723	23,723	.....	14,881	8,842	1,016
152	Oshkosh, Wis.	27	.....	27	2,422	2,422	2,422	.....	1,907	515	.....
153	Sacramento, Cal.	.....	.....	.....	64,627	64,627	64,627	.....	34,173	30,454	.....
154	Pueblo, Colo.	.....	.....	.....	97,030	96,730	96,727	3	52,805	43,925	300
155	Newport, Ky.	.....	.....	.....	36,181	36,175	36,175	.....	17,664	18,511	6
156	Taunton, Mass.	444	350	94	82,389	82,337	82,337	.....	45,450	36,887	52
157	La Crosse, Wis.	2	.....	2	29,057	29,057	29,057	.....	16,633	12,424	.....
158	Fort Worth, Tex.	.....	.....	.....	127,130	127,130	127,130	.....	54,957	72,173	.....
	San Juan, P. R.	.....	.....	.....	40,251	40,251	40,249	2	26,203	14,048	.....

[1] Connected with penal institutions.

AND OF PUBLIC SERVICE ENTERPRISES: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 29.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES—continued.																City number.
Classified by enterprises.																
Water-supply systems.		Electric light and power systems.		Gas-supply systems.		Markets and public scales.		Docks, wharves, and landings.		Cemeteries and crematories.		Institutional industries.[1]		All other enterprises.		
Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	
$15,372	$4,273															94
61,228	29,380					$328	$97									95
20,452	56,369					300	277									96
										$2,372	$206					97
19,045	143,799								$210							98
18,197	28,160									1,984	56					99
																100
24,637	66,430															101
27,896	24,207									5,304	5,039					102
16,001	15,296					540	356			75	157					103
						465	80									104
17,359	41,381					902	42	$360								105
31,262	26,105															106
23,863	46,943					2,174	1,202	1,592	2,146	3,327	3,309					107
11,604	14,055						15	720	2,453	9,297	3,405			$16,001	$36,055	108
						480	190									109
																110
25,459	8,843					684	379									111
16,103	34,410															112
22,226	55,277															113
11,219	16,352					2,358	923			300	10					114
21,768	24,786					1,534	302			3,618	494					115
								17	7							116
										2,662	896					117
43,575	62,450			$45,992	$40,714	2,069	1,675	490		772	311					118
28,776	21,796					1,255	14			11,814	5,941					119
																120
13,028	9,620									10,009	1,881					121
						1,426	313									122
17,141	11,170	$11,191	$21,047							135	264					123
																124
						720	209	238		420						125
														961	916	126
																127
18,693	17,133					1,348	814							2,172	5,580	128
24,659	20,363	58,121	112,842							480						129
						100		25	372							130
12,549	12,824															131
		9,608	14,269							750	661					132
13,607	9,652									179						133
25,707	15,312					500	474			6,537	2,044					134
11,593	17,533						37			282	15					135
17,984	25,454															136
						2,284	2,919									137
24,783	21,913									1,480	278					138
										5,856	1,321					139
8,709	7,198									5,665	944			2	546	140
17,152	33,057					200	84									141
17,085	11,952					540	65			4,623	344					142
10,114	5,946															143
									55	360	25			180	590	144
										7,515	201			75		145
26,648	16,977									9,131	376					146
19,405	28,473									1,437	381			300	542	147
18,958	20,248															148
						1,230	278			4,566	1,249					149
																150
10,190	8,577									4,691	1,281					151
										1,907	515					152
20,679	27,834							4,290	1,930	9,204	690					153
50,119	43,817									2,686	408					154
14,815	17,715					720	87		90					2,129	625	155
22,667	11,444	20,667	23,999							2,116	1,496					156
10,071	10,844					2,356	217							4,206	1,363	157
53,823	72,128									1,134	45					158
20,780	12,033					1,770	286			1,780	218			1,873	1,511	

TABLE 7.—PAYMENTS FOR INTEREST[1] ON DEBT: 1908.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 30.]

City number.	CITY.	Total payments for interest on debt.	CLASSIFIED BY DIVISION OF THE GOVERNMENT OF THE CITY PAYING.			CLASSIFIED BY PAYEE.				CLASSIFIED BY LOANS ON WHICH PAID.		
						Payments to public.						
			City corporation.	School districts.	Other divisions of the government of the city.	Total.	For meeting governmental costs.[2]	Accrued interest and payments in error.[3]	Payments to funds (interest transfers).[4]	Loans for general purposes.	Special-assessment loans.	Loans for public service enterprises.
	Grand total	$82,272,249	$77,500,714	$1,855,831	$2,915,704	$70,891,963	$69,660,343	$1,231,620	$11,380,286	$56,477,443	$4,515,456	$21,279,350
	Group I	58,661,730	55,530,524	407,929	2,723,277	49,074,287	48,518,493	555,794	9,587,443	40,950,804	2,504,745	15,206,181
	Group II	11,361,902	10,654,307	663,018	44,577	10,298,512	9,792,822	505,690	1,063,390	7,055,841	1,125,211	3,180,850
	Group III	6,779,381	6,255,157	382,493	141,731	6,376,039	6,312,906	63,133	403,342	4,687,558	437,153	1,654,670
	Group IV	5,469,236	5,060,726	402,391	6,119	5,143,125	5,036,122	107,003	326,111	3,783,240	448,347	1,237,649
	GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.											
1	New York, N. Y.	$33,617,695	$33,617,695			$27,584,369	$27,584,369		$6,033,326	$22,211,575	$1,693,081	$9,713,039
2	Chicago, Ill.	4,075,615	2,150,720	$30,414	$1,894,481	4,040,199	3,971,619	$68,580	35,416	3,299,722	501,876	274,017
3	Philadelphia, Pa.	2,962,564	2,961,241		1,323	2,479,976	2,274,718	205,258	482,588	2,042,432		920,132
4	St. Louis, Mo.	797,409	797,409			775,337	775,274	63	22,072	663,610		133,799
5	Boston, Mass.	5,315,747	5,315,747			4,109,536	4,109,536		1,206,211	3,718,519		1,597,228
6	Baltimore, Md.	1,892,581	1,892,581			1,349,374	1,298,585	50,789	543,207	1,251,740		640,841
7	Pittsburg, Pa.	1,804,677	1,339,714	212,928	252,035	1,434,756	1,388,236	46,520	369,921	1,407,057		397,620
8	Cleveland, Ohio	1,395,512	1,208,938	116,835	69,739	1,322,951	1,314,168	8,783	72,561	1,012,963	163,637	218,912
9	Buffalo, N. Y.	883,365	846,285		37,080	790,140	787,000	3,140	93,225	623,094	46,095	214,176
10	San Francisco, Cal.	209,789	209,789			209,789	104,033	105,756		209,789		
11	Detroit, Mich.	485,273	408,080		77,193	382,395	382,370	25	102,878	368,242	42,890	74,141
12	Cincinnati, Ohio	1,962,474	1,823,540	47,752	91,182	1,671,671	1,661,707	9,964	290,803	1,486,360	57,166	418,948
13	Milwaukee, Wis.	413,454	393,278		20,176	412,134	392,818	19,316	1,320	404,548		8,906
14	New Orleans, La.	994,779	994,779			964,642	945,890	18,752	30,137	898,678		96,101
15	Washington, D. C.	450,450	450,450			449,600	449,600		850	450,450		
16	Newark, N. J.	1,400,346	1,120,278		280,068	1,097,418	1,078,570	18,848	302,928	902,025		498,321
	GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.											
17	Minneapolis, Minn.	$480,982	$480,982			$403,132	$377,976	$25,156	$77,850	$403,982		$77,000
18	Jersey City, N. J.	950,963	950,963			767,423	766,675	748	183,540	662,903	$28,059	260,001
19	Indianapolis, Ind.	156,475	111,459	$45,016		156,475	156,299	176		155,193		1,282
20	Louisville, Ky.	422,431	422,431			421,071	400,362	20,709	1,360	357,251		65,180
21	St. Paul, Minn.	457,197	457,197			437,402	431,514	5,888	19,795	338,993		118,204
22	Providence, R. I.	682,171	682,171			494,791	494,791		187,380	533,976		148,195
23	Rochester, N. Y.	541,236	541,236			524,196	523,190	1,006	17,040	86,963	192,977	261,296
24	Kansas City, Mo.	350,250	226,990	123,260		326,278	320,795	5,483	23,972	165,609	40,656	143,925
25	Toledo, Ohio	398,816	376,518	22,298		327,952	324,709	3,243	70,864	246,862	65,136	86,818
26	Denver, Colo.	273,724	245,299	24,841	$3,584	266,386	246,156	20,230	7,338	96,530	176,694	500
27	Columbus, Ohio	567,489	528,616	38,873		408,897	408,897		158,592	376,046	72,753	118,690
28	Los Angeles, Cal.	787,187	758,067	29,120		783,407	423,647	359,760	3,780	150,218		636,969
29	Worcester, Mass.	342,550	342,550			216,477	215,500	977	126,073	200,300		142,250
30	Seattle, Wash.	838,278	710,226	128,052		833,079	833,079		5,199	367,772	305,790	164,716
31	Memphis, Tenn.	326,776	326,776			326,776	316,651	10,125		192,502		134,274
32	Omaha, Nebr.	298,315	266,865	31,450		287,596	278,842	8,754	10,719	283,665	14,650	
33	New Haven, Conn.	150,321	149,624	654	43	146,991	142,160	4,831	3,330	150,321		
34	Scranton, Pa.	116,397	59,373	57,024		102,917	102,040	877	13,480	107,379	9,018	
35	Syracuse, N. Y.	344,037	344,037			343,574	337,204	6,370	463	147,076	52,733	144,228
36	St. Joseph, Mo.	104,592	46,796	57,796		104,260	97,980	6,280	332	104,592		
37	Portland, Oreg.	411,251	357,914	12,387	40,950	406,087	400,828	5,259	5,164	135,832	71,269	204,150
38	Paterson, N. J.	210,812	210,812			207,937	206,881	1,056	2,875	179,076	31,736	
39	Atlanta, Ga.	143,872	143,872			143,872	140,987	2,885		94,487		49,385
40	Richmond, Va.	377,738	377,738			314,065	312,395	1,670	63,673	331,443		46,295
41	Dayton, Ohio	208,456	185,966	22,490		195,406	193,259	2,147	13,050	144,016	29,186	35,254
42	Fall River, Mass.	252,639	252,639			237,454	236,141	1,313	15,185	193,139		59,500
43	Nashville, Tenn.	246,606	246,606			246,421	243,023	3,398	185	181,991		64,615
44	Grand Rapids, Mich.	126,508	126,508			120,647	115,273	5,374	5,861	45,463	34,554	46,491
45	Hartford, Conn.	292,624	222,867	69,757		272,546	271,757	789	20,078	269,624		23,000
46	Cambridge, Mass.	501,209	501,209			474,997	473,811	1,186	26,212	352,577		148,632

[1] Exclusive of interest classified as outlays, which is included in Table 8.

[2] Interest payments for meeting governmental costs are the total interest payments to the public, less the amounts previously received from the public as accrued interest on city securities sold.

[3] Accrued interest received on loans issued to the public by the various divisions of the government of the city, together with payments in error subsequently corrected by refund receipts. The payments in error are given separately on page 30.

[4] Payments to sinking, investment, and public trust funds by divisions of the government of the city, as interest on city securities held by such funds.

TABLE 7.—PAYMENTS FOR INTEREST[1] ON DEBT: 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 30.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

City number.	CITY.	Total payments for interest on debt.	CLASSIFIED BY DIVISION OF THE GOVERNMENT OF THE CITY PAYING.			CLASSIFIED BY PAYEE.				CLASSIFIED BY LOANS ON WHICH PAID.		
						Payments to public.						
			City corporation.	School districts.	Other divisions of the government of the city.	Total.	For meeting governmental costs.[2]	Accrued interest and payments in error.[3]	Payments to funds (interest transfers).[4]	Loans for general purposes.	Special assessment loans.	Loans for public service enterprises.
47	Albany, N. Y.	$179,979	$179,979	.....	.....	$152,605	$150,492	$2,113	$27,374	$98,554	$28,649	$52,776
48	Reading, Pa.	133,175	116,436	$16,739	.....	124,835	124,835	.....	8,340	54,183	57,832	21,160
49	Lowell, Mass.	202,685	202,685	.....	.....	200,152	200,152	.....	2,533	157,262	.....	45,423
50	Trenton, N. J.	239,428	239,428	.....	.....	185,853	184,190	1,663	53,575	183,859	19,681	35,888
51	Bridgeport, Conn.	86,269	86,269	.....	.....	68,265	67,175	1,090	18,004	86,269	.....	.....
52	Camden, N. J.	194,934	194,934	.....	.....	178,673	178,673	.....	16,261	133,231	6,738	54,965
53	Wilmington, Del.	122,880	122,880	.....	.....	122,638	121,950	688	242	89,977	.....	32,903
54	Des Moines, Iowa.	63,706	32,507	31,199	.....	63,706	63,334	372	.....	63,706	.....	.....
55	Lynn, Mass.	226,967	226,967	.....	.....	182,560	182,560	.....	44,407	159,015	.....	67,952
56	New Bedford, Mass.	258,303	258,303	.....	.....	246,331	241,179	5,152	11,972	189,943	.....	68,360
57	Kansas City, Kans.	157,699	130,658	27,041	.....	157,699	157,457	242	.....	98,499	59,200	.....
58	Springfield, Mass.	121,607	121,607	.....	.....	110,099	106,110	3,989	11,508	86,332	.....	35,275
59	Troy, N. Y.	177,297	175,337	1,960	.....	174,468	173,555	913	2,829	88,665	1,399	87,233
60	Oakland, Cal.	126,812	82,019	43,800	$993	126,812	126,812	.....	.....	126,812	.....	.....
61	Lawrence, Mass.	109,208	109,208	.....	.....	103,962	103,397	565	5,246	80,808	.....	28,400
62	Somerville, Mass.	187,626	187,626	.....	.....	187,626	187,015	611	.....	116,022	.....	71,604
63	Duluth, Minn.	302,969	252,709	50,260	.....	302,941	302,941	.....	28	163,109	3,960	135,900
64	Savannah, Ga.	153,827	153,827	.....	.....	153,827	153,827	.....	.....	109,882	.....	43,945
65	Norfolk, Va.	319,800	319,800	.....	.....	284,576	276,672	7,904	35,224	266,060	.....	53,740
66	Yonkers, N. Y.	264,482	264,482	.....	.....	254,954	251,007	3,947	9,528	158,409	11,440	94,633
67	Schenectady, N. Y.	129,716	129,716	.....	.....	118,032	117,674	358	11,684	83,184	11,672	34,860
68	Hoboken, N. J.	94,745	94,745	.....	.....	93,345	90,355	2,990	1,400	87,567	6,151	1,027
69	Peoria, Ill.	52,674	42,396	3,045	7,233	50,924	50,707	217	1,750	38,339	14,335	.....
70	Utica, N. Y.	74,232	74,232	.....	.....	74,232	72,383	1,849	.....	68,528	5,704	.....
71	Manchester, N. H.	74,213	74,213	.....	.....	55,641	55,641	.....	18,572	44,476	.....	29,737
72	Evansville, Ind.	107,812	93,657	14,155	.....	105,022	105,022	.....	2,790	83,800	.....	24,012
73	San Antonio, Tex.	136,153	123,875	12,278	.....	136,153	133,895	2,258	.....	136,153	.....	.....
74	Elizabeth, N. J.	126,271	126,271	.....	.....	119,551	118,991	560	6,720	125,771	500	.....
75	Waterbury, Conn.	86,489	80,462	6,027	.....	79,789	76,807	5,982	6,700	53,564	.....	32,925
76	Salt Lake City, Utah.	222,587	181,412	41,175	.....	222,587	222,587	.....	.....	169,218	9,021	44,348
77	Wilkes-Barre, Pa.	39,937	30,947	8,990	.....	39,657	39,657	.....	280	38,791	1,146	.....
78	Erie, Pa.	42,995	34,252	8,743	.....	34,450	34,450	.....	8,545	30,550	3,645	8,800
79	Houston, Tex.	242,210	242,210	.....	.....	242,210	242,210	.....	.....	213,060	.....	29,150
80	Tacoma, Wash.	325,939	282,256	42,222	1,461	313,212	313,212	.....	12,727	136,333	85,606	104,000
81	Harrisburg, Pa.	100,802	77,424	23,378	.....	93,076	91,026	2,050	7,726	60,531	8,183	32,088
82	Portland, Me.	255,529	123,485	.....	132,044	243,767	235,376	8,391	11,762	142,910	.....	112,619
83	Charleston, S. C.	155,393	155,393	.....	.....	136,635	136,635	.....	18,758	155,393	.....	.....
84	Youngstown, Ohio.	86,284	78,021	8,263	.....	76,536	76,315	221	9,748	39,547	29,928	16,809
85	Dallas, Tex.	135,225	135,225	.....	.....	127,804	120,803	7,001	7,421	81,470	.....	53,755
86	Terre Haute, Ind.	29,218	17,523	11,695	.....	29,218	28,429	789	.....	29,218	.....	.....
87	Akron, Ohio.	58,872	49,869	9,003	.....	52,157	52,025	132	6,715	44,212	13,107	1,553
88	Fort Wayne, Ind.	36,911	24,316	12,595	.....	36,911	36,728	183	.....	26,513	.....	10,398
89	Holyoke, Mass.	130,185	130,185	.....	.....	126,416	124,351	2,065	3,769	86,261	.....	43,924
90	Brockton, Mass.	140,874	140,874	.....	.....	125,670	124,389	1,281	15,204	80,889	.....	59,985
91	Covington, Ky.	87,640	87,640	.....	.....	87,640	87,150	490	.....	33,076	476	54,088
92	Lincoln, Nebr.	75,833	65,908	9,925	.....	75,833	75,797	36	.....	55,080	12,099	8,654
93	Saginaw, Mich.	100,989	100,989	.....	.....	96,989	96,958	31	4,000	32,527	46,681	21,781

[1] Exclusive of interest classified as outlays, which is included in Table 8.

[2] Interest payments for meeting governmental costs are the total interest payments to the public, less the amounts previously received from the public as accrued interest on city securities sold.

[3] Accrued interest received on loans issued to the public by the various divisions of the government of the city, together with payments in error subsequently corrected by refund receipts. The payments in error are given separately on page 30.

[4] Payments to sinking, investment, and public trust funds by divisions of the government of the city, as interest on city securities held by such funds.

TABLE 7.—PAYMENTS FOR INTEREST[1] ON DEBT: 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 30.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

City number.	CITY.	Total payments for interest on debt.	CLASSIFIED BY DIVISION OF THE GOVERNMENT OF THE CITY PAYING.			CLASSIFIED BY PAYEE.				CLASSIFIED BY LOANS ON WHICH PAID.		
						Payments to public.						
			City corporation.	School districts.	Other divisions of the government of the city.	Total.	For meeting governmental costs.[2]	Accrued interest and payments in error.[3]	Payments to funds (interest transfers).[4]	Loans for general purposes.	Special assessment loans.	Loans for public service enterprises.
94	Altoona, Pa.	$105,975	$84,060	$21,915	.....	$94,575	$94,469	$106	$11,400	$50,207	$10,168	$45,600
95	Spokane, Wash.	274,285	211,231	63,054	.....	273,506	263,447	10,059	779	146,978	47,770	79,537
96	Lancaster, Pa.	45,614	33,214	12,400	.....	44,063	44,063	.....	1,551	32,499	.....	13,115
97	Birmingham, Ala.	163,541	163,541	.....	.....	162,461	161,227	1,234	1,080	140,587	21,214	1,740
98	Bayonne, N. J.	142,310	142,310	.....	.....	124,676	120,250	4,426	17,634	125,283	8,419	8,608
99	South Bend, Ind.	40,079	28,205	11,874	.....	40,079	39,010	1,069	.....	30,539	.....	9,540
100	Butte, Mont.	49,074	39,917	9,157	.....	48,995	48,995	.....	79	48,462	612	.....
101	McKeesport, Pa.	66,808	43,455	23,353	.....	64,968	64,968	.....	1,840	37,955	20,933	7,920
102	Pawtucket, R. I.	257,290	257,290	.....	.....	197,955	190,511	7,444	59,335	185,350	.....	71,940
103	Sioux City, Iowa.	81,155	66,115	15,040	.....	81,155	81,155	.....	.....	[5]78,298	([5])	2,857
104	Johnstown, Pa.	28,799	15,940	12,859	.....	22,709	20,603	2,106	6,090	28,799	.....	.....
105	Dubuque, Iowa.	71,282	66,322	4,960	.....	71,282	71,282	.....	.....	44,463	7,874	18,945
106	Binghamton, N. Y.	30,476	30,476	.....	.....	30,380	30,380	.....	96	30,292	184	.....
107	Mobile, Ala.	159,566	159,566	.....	.....	159,566	157,204	2,362	.....	81,377	37,907	40,282
108	Augusta, Ga.	78,944	78,944	.....	.....	78,944	78,944	.....	.....	8,997	.....	69,947
109	East St. Louis, Ill.	66,878	48,971	17,907	.....	66,878	66,275	603	.....	50,309	16,569	.....
110	Passaic, N. J.	42,439	42,439	.....	.....	42,029	40,914	1,115	410	34,437	8,002	.....
111	Topeka, Kans.	112,112	83,616	28,496	.....	112,112	111,474	638	.....	53,634	31,016	27,462
112	Allentown, Pa.	43,189	23,501	19,688	.....	41,411	41,411	.....	1,778	[5]29,695	([5])	13,494
113	Atlantic City, N. J.	197,698	197,698	.....	.....	169,174	163,761	5,413	28,524	124,072	.....	73,626
114	Springfield, Ohio.	64,284	59,419	4,865	.....	62,341	57,881	4,460	1,943	28,688	9,276	26,320
115	Montgomery, Ala.	218,541	218,541	.....	.....	218,541	213,276	5,265	.....	135,608	38,493	44,440
116	Davenport, Iowa.	27,707	15,137	12,570	.....	27,707	27,707	.....	.....	27,707	.....	.....
117	Little Rock, Ark.	31,941	19,766	12,175	.....	31,941	31,651	290	.....	16,525	15,416	.....
118	Wheeling, W. Va.	28,886	26,636	2,250	.....	28,886	2,548	26,338	.....	23,036	.....	5,850
119	Springfield, Ill.	68,472	61,534	$19	$6,119	68,472	68,472	.....	.....	59,210	9,262	.....
120	York, Pa.	44,832	29,061	15,771	.....	39,573	39,573	.....	5,259	44,832	.....	.....
121	Malden, Mass.	135,977	135,977	.....	.....	130,604	130,253	351	5,373	91,863	.....	44,114
122	Wichita, Kans.	74,754	63,060	11,694	.....	74,754	73,941	813	.....	56,493	18,261	.....
123	Bay City, Mich.	73,430	73,430	.....	.....	73,430	73,110	320	.....	24,780	22,750	25,900
124	South Omaha, Nebr.	63,683	57,908	5,775	.....	63,683	63,683	.....	.....	61,515	2,168	.....
125	Quincy, Ill.	39,395	33,290	6,105	.....	39,395	39,395	.....	.....	39,395	.....	.....
126	Newcastle, Pa.	18,460	11,363	7,097	.....	18,460	18,222	238	.....	12,788	3,922	1,750
127	Superior, Wis.	40,079	40,079	.....	.....	40,079	40,079	.....	.....	31,517	8,562	.....
128	Canton, Ohio.	80,217	65,779	14,438	.....	77,086	75,743	1,343	3,131	43,427	18,526	18,264
129	Jacksonville, Fla.	89,421	89,421	.....	.....	89,421	89,421	.....	.....	68,546	.....	20,875
130	Chester, Pa.	36,431	25,843	10,588	.....	32,774	32,743	31	3,657	33,647	2,784	.....
131	Chelsea, Mass.	146,463	146,463	.....	.....	110,375	110,242	133	36,088	97,672	.....	48,791
132	Joplin, Mo.	17,863	8,085	9,778	.....	17,863	17,860	3	.....	16,850	.....	1,013
133	Newton, Mass.	302,037	302,037	.....	.....	243,972	242,978	994	58,065	243,609	.....	58,428
134	Salem, Mass.	43,697	43,697	.....	.....	42,264	37,895	4,369	1,433	37,221	.....	6,476
135	Haverhill, Mass.	89,109	89,109	.....	.....	80,147	77,778	2,369	8,962	50,269	.....	38,840
136	Rockford, Ill.	38,250	26,433	11,817	.....	38,250	38,163	87	.....	28,955	4,786	4,509
137	Knoxville, Tenn.	85,222	85,222	.....	.....	85,222	82,948	2,274	.....	83,204	1,268	750
138	Galveston, Tex.	183,992	183,992	.....	.....	179,842	179,842	.....	4,150	161,042	.....	22,950
139	Elmira, N. Y.	38,888	38,888	.....	.....	38,510	38,510	.....	378	38,888	.....	.....
140	New Britain, Conn.	108,444	108,444	.....	.....	108,404	102,475	5,929	40	72,742	.....	35,702
141	Oklahoma City, Okla.	65,133	53,072	12,061	.....	65,133	63,458	1,675	.....	43,358	.....	21,775
142	Kalamazoo, Mich.	47,973	36,422	11,551	.....	45,043	44,085	958	2,930	36,065	11,567	341
143	Woonsocket, R. I.	126,707	126,707	.....	.....	114,874	113,051	1,823	11,833	86,787	.....	39,920
144	Chattanooga, Tenn.	110,192	110,192	.....	.....	110,192	110,192	.....	.....	108,167	.....	2,025
145	Racine, Wis.	27,750	27,750	.....	.....	27,750	27,094	656	.....	27,750	.....	.....
146	Fitchburg, Mass.	77,626	77,626	.....	.....	63,114	63,114	.....	14,512	56,081	.....	21,545
147	Auburn, N. Y.	28,501	28,501	.....	.....	27,818	26,840	978	683	9,266	3,982	15,253
148	Joliet, Ill.	24,537	22,408	2,129	.....	24,537	24,537	.....	.....	12,388	8,898	3,251
149	Macon, Ga.	42,832	42,832	.....	.....	32,924	32,924	.....	9,908	41,832	.....	1,000
150	West Hoboken, N. J.	43,397	43,397	.....	.....	43,397	42,447	950	.....	21,628	21,769	.....
151	Everett, Mass.	112,024	112,024	.....	.....	100,466	100,168	298	11,558	77,169	.....	34,855
152	Oshkosh, Wis.	21,346	21,846	.....	.....	18,026	18,026	.....	3,320	21,346	.....	.....
153	Sacramento, Cal.	36,195	36,195	.....	.....	36,195	29,648	6,547	.....	30,915	.....	5,280
154	Pueblo, Colo.	168,286	158,081	10,205	.....	167,724	167,724	.....	562	67,230	30,137	70,919
155	Newport, Ky.	55,865	55,865	.....	.....	55,865	55,865	.....	.....	32,505	.....	23,360
156	Taunton, Mass.	97,264	97,264	.....	.....	89,834	88,964	870	7,430	50,132	.....	47,132
157	La Crosse, Wis.	34,835	34,835	.....	.....	30,535	30,469	66	4,300	17,608	5,852	11,375
158	Fort Worth, Tex.	100,784	100,784	.....	.....	100,784	100,784	.....	.....	50,751	.....	50,033
	San Juan, P. R.	38,842	38,842	.....	.....	38,842	38,474	368	.....	22,999	.....	15,843

[1] Exclusive of interest classified as outlays, which is included in Table 8.

[2] Interest payments for meeting governmental costs are the total interest payments to the public, less the amounts previously received from the public as accrued interest on city securities sold.

[3] Accrued interest received on loans issued to the public by the various divisions of the government of the city, together with payments in error subsequently corrected by refund receipts. The payments in error are given separately on page 30.

[4] Payments to sinking, investment, and public trust funds by divisions of the government of the city, as interest on city securities held by such funds.

[5] Interest on special assessment loans is included in column "loans for general purposes."

TABLE 8.—PAYMENTS

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Total payments for outlays.	CLASSIFIED BY DIVISION OF THE GOVERNMENT OF THE CITY PAYING.			CLASSIFIED BY RECEIPTS FROM WHICH PAID OR PAYABLE.				
						From special assessments.[1]				
			City corporation.	School districts.	Other divisions of the government of the city.	Total.	For health conservation and sanitation.	For highways.	For all other purposes.	From other sources.
	Grand total	$275,020,777	$248,928,654	$12,765,015	$13,327,108	[2] $58,868,008	$10,950,583	$46,043,974	$1,873,451	[2] $216,152,769
	Group I	181,042,015	165,661,574	6,438,140	8,942,301	[2] 27,654,286	4,679,709	22,711,113	263,464	[2] 153,387,729
	Group II	49,125,928	46,049,992	2,903,408	172,528	[2] 18,727,360	3,612,384	13,675,245	1,439,731	[2] 30,398,568
	Group III	26,544,224	20,838,777	1,514,479	4,190,968	[2] 6,475,423	1,489,011	4,840,166	146,246	[2] 20,068,801
	Group IV	18,308,610	16,378,311	1,908,988	21,311	[2] 6,010,939	1,169,479	4,817,450	24,010	[2] 12,297,671
	GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.									
1	New York, N. Y	$83,417,149	$83,417,149			$12,664,513	$2,053,703	$10,610,810		$70,752,636
2	Chicago, Ill	18,093,986	10,687,273	$2,505,489	$4,901,224	4,752,297	1,050,446	3,461,825	$240,026	13,341,689
3	Philadelphia, Pa	14,473,184	14,473,184			823,524	231,565	591,959		13,649,660
4	St. Louis, Mo	8,013,614	6,532,238	1,481,376		2,413,310	119,739	2,293,571		5,600,304
5	Boston, Mass	5,563,215	5,563,215			(4)				[4] 5,563,215
6	Baltimore, Md	5,406,538	5,406,538			60,210		60,210		5,346,328
7	Pittsburg, Pa	7,130,804	5,253,736	848,598	1,028,470	2,307,834	507,963	1,799,871		4,822,970
8	Cleveland, Ohio	5,549,340	3,754,778	695,477	1,099,085	806,000		806,000		4,743,340
9	Buffalo, N. Y	3,175,560	2,816,429		359,131	451,251	93,122	358,129		2,724,309
10	San Francisco, Cal	4,091,765	4,091,765			943,257	129,448	813,809		3,148,508
11	Detroit, Mich	3,648,715	3,562,951		85,764	(4)				[4] 3,648,715
12	Cincinnati, Ohio	5,801,868	4,256,226	907,200	638,442	404,000	80,000	324,000		5,397,868
13	Milwaukee Wis	2,689,642	2,553,381		136,261	885,444	223,814	638,192	23,438	1,804,198
14	New Orleans, La	6,036,174	6,036,174							6,036,174
15	Washington, D. C	4,448,386	4,448,386			(4)				[4] 4,448,386
16	Newark, N. J	3,502,075	2,808,151		693,924	1,142,646	189,909	952,737		2,359,429
	GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.									
17	Minneapolis, Minn	$2,322,744	$2,322,744			$1,008,950	$157,024	$443,593	$408,333	$1,313,794
18	Jersey City, N. J	1,031,702	1,031,702			269,591	114,642	154,949		762,111
19	Indianapolis, Ind	2,121,505	1,933,441	$188,064		1,682,332	534,389	1,147,943		439,173
20	Louisville, Ky	2,126,915	2,126,915			263,147	16,222	246,925		1,863,768
21	St. Paul, Minn	1,241,087	1,241,087			731,995	385,352	297,374	49,269	509,092
22	Providence, R. I	805,233	805,233			48,071	37,998	10,073		757,162
23	Rochester, N. Y	1,526,036	1,526,036			728,942	217,463	508,354	3,125	797,094
24	Kansas City, Mo	2,495,596	2,047,846	447,750		1,223,327	92,764	766,948	363,615	1,272,269
25	Toledo, Ohio	1,295,872	1,071,546	224,326		370,000	50,000	320,000		925,872
26	Denver, Colo	2,760,902	2,442,285	170,005	$148,612	1,340,975	295,213	902,545	143,217	1,419,927
27	Columbus, Ohio	2,170,903	2,084,248	86,655		815,000	15,000	800,000		1,355,903
28	Los Angeles, Cal	8,259,800	8,030,931	228,869		2,081,924	520,176	1,561,748		6,177,876
29	Worcester, Mass	750,342	750,342			66,859	35,801	31,058		683,483
30	Seattle, Wash	6,485,676	5,914,521	571,155		3,391,904	316,060	2,733,485	342,359	3,093,772
31	Memphis, Tenn	966,966	966,966			192,717		192,717		774,249
32	Omaha, Nebr	1,173,337	1,016,717	156,620		644,110	39,407	588,590	16,113	529,227
33	New Haven, Conn	471,102	471,102			45,282	37,355	7,927		425,820
34	Scranton, Pa	622,113	593,056	29,057		195,686	85,473	110,213		426,427
35	Syracuse, N. Y	1,061,233	1,061,233			263,553	85,649	177,904		797,680
36	St. Joseph, Mo	518,896	336,010	182,886		290,180	40,758	249,422		228,716
37	Portland, Oreg	2,644,727	2,284,528	336,283	23,916	1,884,566	116,929	1,767,637		760,161
38	Paterson, N. J	324,493	324,493			95,522	8,647	86,875		228,971
39	Atlanta, Ga	1,051,095	1,051,095			191,506	56,280	135,226		859,589
40	Richmond, Va	1,112,741	1,112,741			15,379	15,379			1,097,362
41	Dayton, Ohio	855,185	710,518	144,667		312,312	129,276	183,036		542,873
42	Fall River, Mass	443,542	443,542			7,224		7,224		436,318
43	Nashville, Tenn	301,817	301,817							301,817
44	Grand Rapids, Mich	930,051	930,051			541,047	195,000	232,347	113,700	389,004
45	Hartford, Conn	830,502	693,431	137,071		13,481	11,028	2,453		817,021
46	Cambridge, Mass	423,815	423,815			11,778	3,099	8,679		412,037

[1] Including outlays met by issuing special assessment bonds.
[2] For those cities for which the classification by "receipts from which paid or payable" was not reported, all payments for outlays are included in the column "from other sources."

FOR OUTLAYS: 1908.

assigned to each, see page 79. For a text discussion of this table, see page 31.]

CLASSIFIED BY PAYEE.									CLASSIFIED BY DEPARTMENTS, OFFICES, ACCOUNTS, AND ENTERPRISES.		
Payments to public.									Departments, offices, and accounts.		
	Classified by character.			Classified by object.				Payments to departments, offices, enterprises, and funds (service transfers).			City number.
Total.	For meeting governmental costs.	Payments in error subsequently corrected by refund receipts.	Payments offset by receipts from sales of land and buildings and from insurance.	Land.	Contracts.	Salaries and wages.	Miscellaneous.		Total.	General government.	
$274,263,179	$272,481,178	$166,210	$1,615,791	$41,937,835	$171,063,934	$22,757,510	$38,503,900	[3] $757,598	$192,755,843	$5,746,526	
180,525,341	179,873,339	81,898	570,104	34,520,855	114,203,799	12,915,963	18,884,724	[3] 516,674	121,552,636	4,066,239	
49,024,578	48,745,906	69,965	208,707	4,103,892	29,184,053	6,097,035	9,639,598	101,350	36,899,428	629,000	
26,499,913	26,044,379	6,601	448,933	2,080,532	14,549,967	2,247,385	7,622,029	44,311	18,453,993	638,063	
18,213,347	17,817,554	7,746	388,047	1,232,556	13,126,115	1,497,127	2,357,549	95,263	15,849,786	413,224	
GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.											
$83,416,914	$83,357,699	$6,596	$52,619	$22,344,961	$50,386,133	$5,799,367	$4,886,453	$235	$44,363,652	$282,301	1
17,799,891	17,666,724	8,305	94,862	2,021,042	11,516,200	1,896,771	2,336,878	324,095	13,765,998	886,323	2
14,473,184	14,359,217	33,146	80,821	2,225,007	10,994,041	453,147	700,989	.....	11,817,069	117,969	3
8,013,614	7,995,498	.....	18,116	2,779,512	4,936,183	84,426	213,493	.....	7,522,252	961,222	4
5,562,352	5,353,461	16,000	192,891	1,280,946	2,470,499	925,384	885,523	863	3,593,642	125,197	5
5,343,601	5,342,185	1,416	.....	354,602	3,935,914	459,768	593,317	[3] 62,937	4,334,744	8,953	6
7,086,531	7,079,829	.....	6,702	534,095	4,583,490	556,056	1,412,890	44,273	6,001,926	87,514	7
5,507,798	5,460,058	10,321	37,419	329,135	3,977,600	483,358	717,705	41,542	4,746,430	624,111	8
3,175,560	3,169,852	.....	5,708	107,743	1,457,699	298,513	1,311,605	.....	1,787,829	4,629	9
4,091,765	4,076,872	.....	14,893	995,829	2,279,933	275,808	540,195	.....	4,023,736	72,927	10
3,648,715	3,630,152	81	18,482	157,959	1,708,384	580,213	1,202,159	.....	2,725,327	3,397	11
5,801,868	5,767,647	73	34,148	496,227	4,709,781	304,336	291,524	.....	4,920,047	8,459	12
2,689,642	2,684,142	4,000	1,500	131,040	2,251,233	72,236	235,133	.....	2,453,200	5,504	13
5,999,443	5,987,844	460	11,139	4,300	5,778,456	100,648	116,039	36,731	2,095,631	552,254	14
4,442,388	4,441,584	.....	804	330,413	571,249	449,934	3,090,792	5,998	4,191,845	263,527	15
3,502,075	3,500,575	1,500	.....	328,044	2,647,004	176,998	350,029	.....	3,209,308	41,952	16
GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.											
$2,322,696	$2,268,652	$14,616	$39,428	$308,457	$691,073	$559,496	$763,670	$48	$2,068,961	$2,760	17
1,031,702	1,031,702	.....	.....	18,972	822,401	63,178	127,151	.....	943,091	.....	18
2,110,741	2,109,341	.....	1,400	28,508	1,908,197	56,822	117,214	10,764	2,100,947	1,000	19
2,126,858	2,122,196	.....	4,662	82,868	1,034,138	173,914	835,938	57	1,362,281	103,026	20
1,241,087	1,240,717	.....	370	92,576	852,915	129,440	106,156	.....	1,023,872	.....	21
805,047	804,167	.....	880	50,756	486,320	77,890	190,081	186	618,655	6,491	22
1,526,036	1,514,186	240	11,610	80,531	1,172,068	93,479	179,958	.....	1,133,956	10,027	23
2,495,596	2,483,563	912	11,121	601,121	1,408,144	177,855	308,476	.....	2,146,797	3,222	24
1,295,872	1,291,356	25	4,491	5,120	1,052,184	110,769	127,799	.....	959,277	.....	25
2,760,902	2,741,512	4,786	14,604	337,078	2,040,059	103,838	279,927	.....	2,756,712	121,644	26
2,170,903	2,170,236	667	.....	43,076	1,758,736	181,537	187,554	.....	1,500,912	2,786	27
8,180,668	8,176,538	4,130	.....	307,688	2,264,083	2,111,283	3,497,614	79,132	2,881,032	3,412	28
739,714	715,027	169	24,518	74,234	144,637	261,533	259,310	10,628	554,467	2,563	29
6,485,676	6,435,948	44,225	5,503	1,013,942	3,919,384	758,979	793,371	.....	4,972,189	218,467	30
966,966	962,976	.....	3,990	52,306	517,094	175,468	222,098	.....	861,788	.....	31
1,173,337	1,169,572	.....	3,765	67,506	1,025,407	47,805	32,619	.....	1,165,523	5,242	32
471,102	471,102	.....	.....	52,638	331,404	38,958	48,102	.....	471,102	.....	33
622,113	622,113	.....	.....	50,737	531,017	6,084	34,275	.....	622,113	.....	34
1,061,233	1,061,233	.....	.....	167,768	779,960	64,830	48,675	.....	845,593	125,633	35
518,896	515,206	.....	3,690	59,481	421,351	8,175	29,889	.....	513,896	2,392	36
2,644,727	2,639,577	.....	5,150	106,724	2,166,533	166,127	205,343	.....	2,430,667	12,615	37
324,493	324,486	7	.....	55,343	250,558	7,460	11,132	.....	324,493	.....	38
1,051,095	1,049,412	.....	1,683	39,567	569,962	60,905	380,661	.....	659,666	.....	39
1,112,741	1,111,873	156	712	109,967	865,746	57,564	79,464	.....	695,897	.....	40
855,185	855,169	16	.....	33,760	690,346	59,861	71,218	.....	785,307	.....	41
443,542	405,107	.....	38,435	27,524	150,724	150,516	114,778	.....	388,776	2,889	42
301,817	301,817	.....	.....	.....	116,406	46,616	138,795	.....	144,853	.....	43
930,051	921,997	4	8,050	78,022	632,656	94,786	124,587	.....	888,412	.....	44
830,502	830,502	.....	.....	96,270	434,371	128,630	171,231	.....	700,501	4,456	45
423,280	398,623	12	24,645	61,352	146,179	123,237	92,512	535	377,692	375	46

[3] Including $60,067 for real property purchased from sinking fund (investment transfer).
[4] As the classification by "receipts from which paid or payable" was not reported, all payments for outlays are included in the column "from other sources."

TABLE 8.—PAYMENTS FOR

[For a list of the cities arranged alphabetically by states, with the number

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

City number.	CITY.	Total payments for outlays.	CLASSIFIED BY DIVISION OF THE GOVERNMENT OF THE CITY PAYING.			CLASSIFIED BY RECEIPTS FROM WHICH PAID OR PAYABLE.				
						From special assessments.[1]				
			City corporation.	School districts.	Other divisions of the government of the city.	Total.	For health conservation and sanitation.	For highways.	For all other purposes.	From other sources.
47	Albany, N. Y.	$443,445	$443,445			$134,939	$17,953	$116,986		$308,506
48	Reading, Pa.	559,457	554,749	$4,708		150,000	150,000			409,457
49	Lowell, Mass.	362,521	362,521			17,635	13,405	4,230		344,886
50	Trenton, N. J.	552,688	552,688			139,268	53,506	85,762		413,420
51	Bridgeport, Conn.	282,871	282,871			31,200	21,950	9,250		251,671
52	Camden, N. J.	237,151	237,151			(2)				[2] 237,151
53	Wilmington, Del.	436,472	436,472			27,193	27,193			409,279
54	Des Moines, Iowa	699,551	640,769	58,782		(2)				[2] 699,551
55	Lynn, Mass.	376,460	376,460			(2)				[2] 376,460
56	New Bedford, Mass.	620,403	620,403			60,321	47,381	12,940		560,082
57	Kansas City, Kans.	468,538	369,420	91,105	$8,013	333,578	135,600	197,978		134,960
58	Springfield, Mass.	974,885	974,885			8,252		8,252		966,633
59	Troy, N. Y.	421,091	409,855	11,236		93,257	20,854	72,403		327,834
60	Oakland, Cal.	1,477,979	1,280,614	197,365		835,282	119,903	715,379		642,697
61	Lawrence, Mass.	294,944	294,944			13,094	10,777	2,317		281,850
62	Somerville, Mass.	219,513	219,513			39,382		39,382		180,131
63	Duluth, Minn.	544,179	456,914	87,265		227,955	63,428	162,945	$1,582	316,224
64	Savannah, Ga.	296,322	296,322			19,516		19,516		276,806
65	Norfolk, Va.	287,296	287,296			(2)				[2] 287,296
66	Yonkers, N. Y.	958,828	958,828			219,881	39,245	180,636		738,947
67	Schenectady, N. Y.	838,472	838,472			328,642		328,642		509,830
68	Hoboken, N. J.	201,777	201,777			1,952	80	1,872		199,825
69	Peoria, Ill.	351,317	220,497	99,923	30,897	90,380	599	89,781		260,937
70	Utica, N. Y.	282,270	282,270			119,845	17,633	102,212		162,425
71	Manchester, N. H.	132,350	132,350							132,350
72	Evansville, Ind.	164,909	164,729	180		68,646	10,821	57,825		96,263
73	San Antonio, Tex.	400,007	164,351	235,656						400,007
74	Elizabeth, N. J.	262,498	262,498			129,075	22,109	106,966		133,423
75	Waterbury, Conn.	654,031	651,283	2,748		120,521	10,246	110,275		533,510
76	Salt Lake City, Utah	1,074,990	875,712	199,278		678,382	245,546	432,836		396,608
77	Wilkes-Barre, Pa.	130,069	90,123	39,946		34,762		34,762		95,307
78	Erie, Pa.	528,274	438,494	89,780		19,544	19,218	326		508,730
79	Houston, Tex.	391,821	391,821							391,821
80	Tacoma, Wash.	1,557,380	1,418,551	119,062	19,767	1,100,635	127,134	828,837	144,664	456,745
81	Harrisburg, Pa.	627,248	565,277	61,971		299,304	121,205	178,099		327,944
82	Portland, Me.	4,536,993	404,702		4,132,291	(2)				[2] 4,536,993
83	Charleston, S. C.	135,921	88,010	47,911						135,921
84	Youngstown, Ohio	559,845	482,511	77,334		300,526	88,884	211,642		259,319
85	Dallas, Tex.	701,562	701,562							701,562
86	Terre Haute, Ind.	207,502	196,620	10,882		156,505		156,505		50,997
87	Akron, Ohio	263,405	224,212	39,193		100,000	15,000	85,000		163,405
88	Fort Wayne, Ind.	309,632	290,775	18,857		74,545	9,227	65,318		235,087
89	Holyoke, Mass.	380,711	380,711			6,915	2,618	4,297		373,796
90	Brockton, Mass.	305,742	305,742			29,499	21,593	7,906		276,243
91	Covington, Ky.	231,682	231,682			67,675	6,020	61,655		164,007
92	Lincoln, Nebr.	239,433	218,136	21,297		80,737	6,188	74,549		158,696
93	Saginaw, Mich.	559,789	559,789			316,580	43,695	272,885		243,209

[1] Including outlays met by issuing special assessment bonds.

OUTLAYS: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 31.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

CLASSIFIED BY PAYEE.									CLASSIFIED BY DEPARTMENTS, OFFICES, ACCOUNTS, AND ENTERPRISES.		City number.
Payments to public.									Departments, offices, and accounts.		
	Classified by character.			Classified by object.				Payments to departments, offices, enterprises, and funds (service transfers).			
Total.	For meeting governmental costs.	Payments in error subsequently corrected by refund receipts.	Payments offset by receipts from sales of land and buildings and from insurance.	Land.	Contracts.	Salaries and wages.	Miscellaneous.		Total.	General government.	
$443,445	$438,720	.....	$4,725	$19,200	$238,154	$31,545	$154,546	.....	$197,041	.....	47
559,457	559,457	.....	.....	41,355	341,992	44,849	131,261	.....	372,336	$300	48
361,617	335,716	$33	25,868	400	103,251	154,042	103,924	$904	333,983	450	49
552,688	550,419	2,269	.....	146,774	273,039	50,294	82,581	.....	457,210	172,897	50
282,871	282,871	.....	.....	62,680	89,770	50,331	80,090	.....	282,871	21,056	51
237,151	234,442	59	2,650	15,519	185,779	26,257	9,596	.....	167,346	.....	52
436,472	436,472	.....	.....	35,740	129,641	109,588	161,503	.....	333,322	.....	53
699,551	698,994	.....	557	70,720	565,350	12,055	51,426	.....	683,245	2,595	54
376,355	345,601	17	30,737	69,532	102,060	91,650	113,113	105	294,476	.....	55
597,187	578,948	.....	18,239	41,589	200,455	152,621	202,522	23,216	567,895	52,167	56
468,538	468,538	.....	.....	7,501	420,522	17,392	23,123	.....	466,703	.....	57
973,008	948,376	.....	24,632	217,895	381,407	141,437	232,269	1,877	593,898	136,543	58
419,948	407,861	32	12,055	41,329	305,379	31,490	41,750	1,143	221,034	.....	59
1,477,979	1,477,979	.....	.....	166,528	1,223,991	35,862	51,598	.....	1,477,979	.....	60
294,426	273,456	7	20,963	16,775	114,000	112,693	50,958	518	266,941	.....	61
218,877	211,797	.....	7,080	32,596	60,891	49,269	76,121	636	202,615	775	62
544,179	519,382	328	24,469	20,937	486,670	9,770	26,802	.....	382,820	.....	63
296,322	295,962	.....	360	7,500	108,390	53,209	127,223	.....	242,538	515	64
287,296	280,645	.....	6,651	40,008	126,533	44,715	76,040	.....	264,256	850	65
958,828	903,412	1,349	54,067	155,825	599,133	95,010	108,860	.....	780,763	190,120	66
838,472	838,344	128	.....	88,245	677,047	19,712	53,468	.....	797,752	4,057	67
201,777	201,777	.....	.....	.....	200,224	1,553	.....	.....	115,821	.....	68
351,317	345,100	58	6,159	8,424	311,130	16,004	15,759	.....	349,889	301	69
282,270	218,479	.....	63,791	9,600	227,702	27,911	17,057	.....	282,270	.....	70
129,933	129,753	180	.....	11,571	17,291	38,964	62,107	2,417	97,677	.....	71
164,909	164,858	51	.....	7,468	105,699	30,011	21,731	.....	98,673	.....	72
400,007	370,671	100	29,236	29,999	270,540	31,408	68,060	.....	400,007	.....	73
262,498	262,498	.....	.....	19,189	231,759	3,179	8,371	.....	243,521	22,344	74
654,031	654,031	.....	.....	191,540	223,316	109,379	129,796	.....	621,625	11,590	75
1,067,177	1,060,468	.....	6,709	59,139	936,581	41,458	29,999	7,813	991,978	6,800	76
130,069	130,069	.....	.....	24,000	86,309	12,970	6,790	.....	130,069	.....	77
528,274	528,274	.....	.....	18,043	387,847	46,557	75,827	.....	345,894	.....	78
391,821	390,871	.....	950	2,150	346,730	19,959	22,982	.....	320,480	210	79
1,557,380	1,554,751	1,159	1,470	40,284	1,228,514	128,984	159,598	.....	1,186,869	.....	80
627,248	627,077	171	.....	36,390	556,311	4,747	29,800	.....	594,969	.....	81
4,535,504	4,448,259	.....	87,245	73,893	213,437	40,657	4,207,517	1,489	478,927	4,637	82
135,015	122,515	.....	12,500	308	121,603	1,856	11,248	906	135,921	.....	83
559,845	559,325	.....	520	47,849	407,797	42,274	61,925	.....	477,064	449	84
701,562	701,562	.....	.....	84,243	308,848	83,920	224,551	.....	431,627	6,999	85
207,502	207,502	.....	.....	13,020	190,647	1,140	2,695	.....	207,502	760	86
263,405	261,329	38	2,038	9,500	211,012	4,740	38,153	.....	263,405	.....	87
309,632	309,381	.....	251	5,474	249,611	9,989	44,558	.....	140,327	568	88
380,576	377,431	.....	3,145	20,150	163,853	61,903	134,670	135	156,191	.....	89
303,514	301,828	536	1,150	32,849	91,019	110,087	69,559	2,228	210,956	252	90
231,682	231,682	.....	.....	4,575	186,799	4,116	36,192	.....	193,904	.....	91
239,433	239,433	.....	.....	30,121	145,813	12,704	50,795	.....	184,700	.....	92
558,865	558,063	86	716	2,105	396,121	27,124	133,515	924	406,803	828	93

[1] As the classification by "receipts from which paid or payable" was not reported, all payments for outlays are included in the column "from other sources."

TABLE 8.—PAYMENTS FOR

[For a list of the cities arranged alphabetically by states, with the number

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

City number.	CITY.	Total payments for outlays.	CLASSIFIED BY DIVISION OF THE GOVERNMENT OF THE CITY PAYING.			CLASSIFIED BY RECEIPTS FROM WHICH PAID OR PAYABLE.				
						From special assessments.[1]				
			City corporation.	School districts.	Other divisions of the government of the city.	Total.	For health conservation and sanitation.	For highways.	For all other purposes.	From other sources.
94	Altoona, Pa.	$526,435	$513,959	$12,476		$167,515	$13,415	$154,100		$358,920
95	Spokane, Wash.	1,852,610	1,522,228	330,382		838,541	236,587	601,954		1,014,069
96	Lancaster, Pa.	184,271	119,215	65,056						184,271
97	Birmingham, Ala.	100,441	100,441			27,299	16,472	10,827		73,142
98	Bayonne, N. J.	453,472	453,472			206,160	43,362	162,798		247,312
99	South Bend, Ind.	301,541	220,953	80,588		165,791	39,520	126,271		135,750
100	Butte, Mont.	277,922	200,996	76,926		186,017	6,100	179,917		91,905
101	McKeesport, Pa.	227,335	221,931	5,404		48,847		48,847		178,488
102	Pawtucket, R. I.	400,509	400,509			9,104		9,104		391,405
103	Sioux City, Iowa.	235,481	185,101	50,380		88,395	5,150	83,245		147,086
104	Johnstown, Pa.	142,977	57,274	85,703						142,977
105	Dubuque, Iowa.	72,636	72,181	455		48,360	8,177	40,183		24,276
106	Binghamton, N. Y.	178,097	178,097			27,666	9,751	17,915		150,431
107	Mobile, Ala.	73,182	73,182			69,181	13,248	55,933		4,001
108	Augusta, Ga.	106,089	106,089			12,830	2,057	10,773		93,259
109	East St. Louis, Ill.	271,097	196,166	74,931		122,122		122,122		148,975
110	Passaic, N. J.	147,239	147,239			73,746	47,437	26,309		73,493
111	Topeka, Kans.	282,878	236,318	46,560		162,895	33,892	129,003		119,983
112	Allentown, Pa.	239,411	175,293	64,118						239,411
113	Atlantic City, N. J.	613,627	613,627			5,942		5,942		607,685
114	Springfield, Ohio.	294,309	260,740	33,569		159,717	103,382	56,335		134,592
115	Montgomery, Ala.	228,685	228,685			175,591	12,714	162,877		53,094
116	Davenport, Iowa.	339,633	331,619	8,014		200,543	3,217	197,326		139,090
117	Little Rock, Ark.	419,778	310,707	109,071		194,957	9,270	185,687		224,821
118	Wheeling, W. Va.	206,080	99,644	106,436						206,080
119	Springfield, Ill.	362,909	297,440	44,158	$21,311	181,499	3,772	177,727		181,410
120	York, Pa.	52,581	15,065	37,516		5,390		5,390		47,191
121	Malden, Mass.	151,921	151,921			11,004	8,170	2,834		140,917
122	Wichita, Kans.	318,554	315,170	3,384		286,012	219,344	66,668		32,542
123	Bay City, Mich.	442,565	442,565			129,714	19,200	110,514		312,851
124	South Omaha, Nebr.	300,946	267,839	33,107		71,285		71,285		229,661
125	Quincy, Ill.	85,811	85,811			34,227	2,857	31,370		51,584
126	Newcastle, Pa.	120,465	118,310	2,155		41,215	8,877	32,338		79,250
127	Superior, Wis.	315,486	315,486			238,550	5,192	230,475	$2,883	76,936
128	Canton, Ohio.	246,491	216,672	29,819		[2]				[2] 246,491
129	Jacksonville, Fla.	330,852	330,852			131,204		131,204		199,648
130	Chester, Pa.	61,576	61,576			15,088		15,088		46,488
131	Chelsea, Mass.	362,745	362,745			1,506	815	691		361,239
132	Joplin, Mo.	218,705	176,759	41,946		106,452	14,246	92,206		112,253
133	Newton, Mass.	496,739	496,739			[2]				[2] 496,739
134	Salem, Mass.	337,079	337,079			1,864	1,864			335,215
135	Haverhill, Mass.	299,402	299,402			5,491	3,998	1,493		293,911
136	Rockford, Ill.	136,244	71,860	64,384		27,308	8,064	19,244		108,936
137	Knoxville, Tenn.	464,205	464,205			215,021		215,021		249,184
138	Galveston, Tex.	246,042	246,042							246,042
139	Elmira, N. Y.	22,132	22,132			2,637		2,637		19,495
140	New Britain, Conn.	559,212	559,212			27,425	20,730	6,695		531,787
141	Oklahoma City, Okla.	1,058,743	862,578	196,165		669,265	15,707	653,558		389,478
142	Kalamazoo, Mich.	175,593	58,318	117,275		32,030	4,604	27,426		143,563
143	Woonsocket, R. I.	74,060	74,060			16,030	12,997	3,033		58,030
144	Chattanooga, Tenn.	506,333	506,333			24,649		24,649		481,684
145	Racine, Wis.	265,523	265,523			113,264	2,091	111,173		152,259
146	Fitchburg, Mass.	149,010	149,010			6,487	5,287	1,200		142,523
147	Auburn, N. Y.	201,680	201,680			101,005	86,079	14,926		100,675
148	Joliet, Ill.	100,844	79,819	21,025		57,216	32,989	3,100	21,127	43,628
149	Macon, Ga.	10,477	10,477			[2]				[2] 10,477
150	West Hoboken, N. J.	109,660	109,660			109,085	51,779	57,306		575
151	Everett, Mass.	116,178	116,178			2,662	1,975	687		113,516
152	Oshkosh, Wis.	162,732	162,732			99,589	6,299	93,290		63,143
153	Sacramento, Cal.	672,596	568,442	104,154		134,275	2,778	131,497		538,321
154	Pueblo, Colo.	135,386	71,555	63,831		55,335	22,296	33,039		80,051
155	Newport, Ky.	117,604	117,604			19,777		19,777		97,827
156	Taunton, Mass.	86,976	86,976			1,063	1,063			85,913
157	La Crosse, Wis.	64,880	64,880			45,096	2,655	42,441		19,784
158	Fort Worth, Tex.	191,938	191,938							191,938
	San Juan, P. R.	176,836	176,836							176,836

[1] Including outlays met by issuing special assessment bonds.

OUTLAYS: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 31.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

CLASSIFIED BY PAYEE.									CLASSIFIED BY DEPARTMENTS, OFFICES, ACCOUNTS, AND ENTERPRISES.		
Payments to public.									Departments, offices, and accounts.		
Total.	Classified by character.			Classified by object.				Payments to departments, offices, enterprises, and funds (service transfers).	Total.	General government.	City number.
	For meeting governmental costs.	Payments in error subsequently corrected by refund receipts.	Payments offset by receipts from sales of land and buildings and from insurance.	Land.	Contracts.	Salaries and wages.	Miscellaneous.				
$526,435	$516,840	.....	$9,595	$7,185	$431,499	$11,104	$76,647	.....	$299,642	.....	94
1,852,610	1,843,082	$2,292	7,236	13,603	1,327,060	318,050	193,897	.....	1,549,956	.....	95
184,271	184,271	.....	.....	139	162,309	6,457	15,366	.....	170,724	$465	96
100,441	99,367	.....	1,074	30,215	38,794	7,343	24,089	.....	100,441	1,060	97
453,472	449,822	.....	3,650	16,460	409,703	15,561	11,748	.....	416,453	.....	98
301,541	299,233	.....	2,308	3,971	260,792	.....	36,778	.....	272,943	7,337	99
277,922	277,922	.....	.....	12,216	250,689	6,792	8,225	.....	277,922	2,546	100
227,335	227,335	.....	.....	.....	176,935	24,311	26,089	.....	87,947	.....	101
400,509	400,509	.....	.....	12,454	78,418	101,802	207,835	.....	200,713	1,622	102
235,481	234,239	.....	1,242	2,858	194,226	8,665	29,732	.....	167,415	.....	103
142,977	140,772	.....	2,205	4,200	117,117	2,943	18,717	.....	142,977	182	104
72,636	72,636	.....	.....	455	63,450	2,600	6,131	.....	69,018	.....	105
178,097	178,092	5	.....	850	140,195	16,093	20,959	.....	164,212	4,376	106
73,182	73,182	.....	.....	.....	60,317	7,690	5,175	.....	70,016	377	107
102,742	102,742	.....	.....	3,750	62,564	16,180	20,248	$3,347	98,744	413	108
271,097	271,097	.....	.....	8,875	253,111	1,736	7,375	.....	271,097	.....	109
147,239	147,239	.....	.....	31,550	97,687	5,551	12,451	.....	147,239	.....	110
282,878	282,878	.....	.....	1,037	203,144	5,649	73,048	.....	220,459	199	111
239,411	226,910	.....	12,501	11,729	202,520	7,417	17,745	.....	197,948	.....	112
613,627	613,627	.....	.....	130,791	425,792	17,227	39,817	.....	555,066	.....	113
294,309	294,309	.....	.....	35,117	246,446	9,593	3,153	.....	270,165	.....	114
227,535	227,535	.....	.....	2,540	195,246	8,768	20,981	1,150	227,033	.....	115
339,633	339,633	.....	.....	10,772	252,635	58,389	17,837	.....	337,830	.....	116
419,778	373,078	.....	46,700	4,958	400,509	.....	14,311	.....	418,990	94,152	117
206,080	206,080	.....	.....	88,541	74,663	11,038	31,838	.....	175,807	.....	118
362,909	360,153	441	2,315	1,434	291,898	18,260	51,317	.....	295,716	150	119
52,581	52,581	.....	.....	3,484	47,595	.....	1,502	.....	52,581	.....	120
148,931	141,902	7	7,022	29,822	65,710	27,758	25,641	2,990	145,540	609	121
318,554	318,554	.....	.....	.....	298,214	17,519	2,821	.....	318,434	195	122
442,565	440,006	3	2,556	160,714	210,752	16,014	55,085	.....	390,912	340	123
300,946	300,946	.....	.....	38,898	247,377	8,431	6,240	.....	300,946	24,254	124
85,811	84,711	.....	1,100	19,772	59,858	2,059	4,122	.....	85,811	456	125
120,465	120,465	.....	.....	6,007	101,087	4,111	9,200	.....	120,465	.....	126
315,486	295,011	.....	20,475	10,922	279,930	2,883	21,745	.....	315,486	12,939	127
246,491	246,491	.....	.....	91	171,944	22,714	51,742	.....	206,593	.....	128
330,852	330,852	.....	.....	2,921	202,883	18,829	106,219	.....	214,632	325	129
61,576	61,576	.....	.....	14,758	41,329	.....	5,489	.....	61,576	.....	130
362,745	132,286	.....	230,459	166,630	166,011	17,194	12,910	.....	353,102	52,186	131
218,705	212,316	189	6,200	194	176,189	11,469	30,853	.....	217,361	306	132
494,944	494,944	.....	.....	6,700	283,075	128,880	76,289	1,795	435,221	.....	133
337,079	334,745	2,334	.....	30,750	178,617	70,447	57,265	.....	322,012	.....	134
299,342	296,564	36	2,742	16,216	72,103	26,076	184,947	60	277,701	200	135
136,244	136,195	49	.....	.....	73,334	23,195	39,715	.....	103,799	.....	136
464,205	464,152	53	.....	42,150	400,399	6,890	14,766	.....	464,205	185	137
246,042	240,042	.....	6,000	.....	143,736	33,803	68,503	.....	177,700	.....	138
22,132	22,132	.....	.....	.....	3,810	7,089	11,233	.....	21,911	.....	139
559,108	559,068	40	.....	15,815	158,353	74,612	310,328	104	184,407	26,285	140
1,068,743	1,064,221	.....	4,522	59,884	949,883	27,272	21,704	.....	976,815	172	141
175,593	175,549	44	.....	3,300	151,915	7,662	12,716	.....	172,338	7,399	142
74,060	74,060	.....	.....	2,700	38,850	13,550	18,960	.....	59,471	.....	143
506,333	505,831	502	.....	21,032	429,827	50,656	4,818	.....	506,333	77,352	144
265,523	264,651	872	.....	5,425	240,529	2,100	17,469	.....	263,798	500	145
147,324	132,104	.....	15,220	10,662	50,083	46,533	40,046	1,686	140,301	.....	146
201,680	201,680	.....	.....	1,538	174,151	9,707	16,284	.....	167,318	.....	147
100,844	100,770	74	.....	7,867	76,259	9,609	7,049	.....	70,299	.....	148
10,477	10,477	.....	.....	.....	2,932	898	6,647	.....	10,477	.....	149
109,660	109,660	.....	.....	.....	99,999	8,001	1,660	.....	109,660	.....	150
116,178	115,878	.....	300	3,261	33,486	53,071	26,360	.....	109,143	.....	151
162,732	162,427	305	.....	1,200	159,364	.....	2,168	.....	162,732	.....	152
668,342	666,342	.....	2,000	97,674	522,604	28,177	19,887	4,254	649,738	95,454	153
135,386	134,761	.....	625	6,948	115,213	1,877	11,348	.....	119,563	.....	154
117,604	117,604	.....	.....	.....	103,977	600	13,027	.....	100,230	.....	155
86,957	86,957	.....	.....	1,937	41,232	15,164	28,624	19	49,182	.....	156
64,880	64,880	.....	.....	.....	49,229	4,454	11,197	.....	59,662	1,188	157
112,080	111,580	500	.....	7,524	86,551	8,544	9,461	79,858	145,858	.....	158
176,836	176,539	4	293	3,674	128,984	16,886	27,292	.....	160,398	.....	

[1] As the classification by "receipts from which paid or payable" was not reported, all payments for outlays are included in the column "from other sources."

TABLE 8.—PAYMENTS FOR

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, ACCOUNTS, AND ENTERPRISES—continued.								
		Departments, offices, and accounts—Continued.								
		Protection of life and property.			Health conservation and sanitation.		Highways.			Charities, hospitals, and corrections.
		Police department	Fire department	All other.	Sewers.	All other.	Paving. Original.	Paving. Replaced.	Sidewalks.	All other.
	Grand total	$1,667,300	$4,853,613	$1,150,611	$25,291,402	$4,192,947	$32,772,448	$5,853,172	$3,505,222	$45,311,353	$7,034,316
	Group I	1,354,004	2,779,561	574,638	13,383,598	3,498,585	13,840,771	3,507,161	927,496	33,346,504	6,255,133
	Group II	133,103	888,304	442,371	6,013,746	409,908	9,571,932	1,054,510	1,396,686	6,856,302	620,675
	Group III	152,332	730,313	90,156	3,077,278	97,426	4,345,891	879,411	594,420	3,294,751	30,758
	Group IV	27,861	455,435	43,446	2,816,780	187,028	5,013,854	412,090	586,620	1,813,796	127,750
	GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.										
1	New York, N. Y	$204,747	$717,661	$334,187	$3,080,555	$881,086				$18,565,211	$3,524,973
2	Chicago, Ill	423,426	262,296	29,759	2,570,202	39,574	$3,232,846	$82,100	$282,769	786,114	189,064
3	Philadelphia, Pa	355,743	209,513	70,193	1,248,492	670,454	784,676	1,234,799	6,625	4,605,732	19,636
4	St. Louis, Mo	85,271	72,012	1,515	380,314	35,317	1,998,767	328,137	24,317	393,482	242,115
5	Boston, Mass	600	52,064		922,456	113,285	203,570	311,161	16,206	534,397	190,653
6	Baltimore, Md	15,000	134,001		2,132,385	355,655	737,668	54,874	704	219,196	45,559
7	Pittsburg, Pa	106,681	157,569	30,000	507,963	16,004	1,355,514	290,807	6,166	1,536,908	262,663
8	Cleveland, Ohio	25,641	3,509	1,886	599,618	57,969	922,665	79,112	45,292	1,105,845	295,521
9	Buffalo, N. Y	37,135	45,419	75,152	101,906		138,777	200,729	71,348	744,646	11,558
10	San Francisco, Cal	275	575,145	5,451	292,085	380,382	617,712	209,821	23,929	199,179	356,666
11	Detroit, Mich	20,794	165,345	395	270,194	45,084	520,359	602,114	73,619	154,549	1,184
12	Cincinnati, Ohio	41,718	129,948		397,755	127,040	1,309,204	43,019	19,523	1,138,340	387,935
13	Milwaukee, Wis	36,523	20,546		258,177	1,000	803,668		139,912	551,971	91,224
14	New Orleans, La		44,714			704,280	156,421	70,488	15,192	98,898	19,660
15	Washington, D. C	450	57,024	26,100	421,592	23,640	197,015		201,894	2,119,990	15,444
16	Newark, N. J		131,795		199,904	11,815	861,909			592,046	601,275
	GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.										
17	Minneapolis, Minn	$5,541	$64,937	$47,751	$390,770	$18,751	$302,519	$115,869	$97,342	$90,275	$30,268
18	Jersey City, N. J		20,825		127,380	18,162	172,166	58,177	3,660	8,613	225,184
19	Indianapolis, Ind	2,496	11,374		547,000	7,109	967,680	10,764	180,263	83,742	63,289
20	Louisville, Ky	17,255	41,136	6,812	456,644	2,500	233,731	149,747	14,932	69,937	10,791
21	St. Paul, Minn	2,050	66,116	1,082	405,460	3,750	99,176	26,560	87,318	109,186	53,665
22	Providence, R. I		14,658		168,055	25,375		31,152		83,744	
23	Rochester, N. Y	16,608	45,559		230,854	3,376	455,740	78,901	25,428	31,286	
24	Kansas City, Mo	16,000	22,705	185	105,144	1,358	658,487	34,202	132,465	57,062	121,344
25	Toledo, Ohio	12,549	24,833		88,182	2,664	456,619		39,410	26,869	4,951
26	Denver, Colo	3,188	11,715		267,758	67,627	354,217	76,522	36,222	769,992	26,967
27	Columbus, Ohio	10,707	42,548		332,877	14,254	936,002	24,846	14,535	27,255	944
28	Los Angeles, Cal	4,440	114,973	4,227	658,567	3,282	586,018		231,938	967,483	16,287
29	Worcester, Mass		9,639	22,454	153,573	26,070	40,286	58,825	42,613	113,302	7,034
30	Seattle, Wash	2,400	106,022		442,782	30,650	530,860		265,725	2,402,685	3,840
31	Memphis, Tenn	2,180	11,909	26,904	69,439	4,739	298,891	11,392		245,371	
32	Omaha, Nebr	11,174	17,350	4,657	136,568		611,814		31,889	77,447	
33	New Haven, Conn		3,617		87,359		164,458		2,447	41,138	300
34	Scranton, Pa	400	12,454	1,418	158,996	91,981	173,524		8,516	140,790	
35	Syracuse, N. Y		58,398		113,361	1,016	135,940		46,203	28,665	16,007
36	St. Joseph, Mo	2,004	2,685		46,518	850	178,535	834	25,390	66,119	
37	Portland, Oreg	3,850	34,548	590	124,631	8,298	1,535,251			364,645	
38	Paterson, N. J		4,300		12,352			104,780		19,312	
39	Atlanta, Ga		21,272	175,000	101,717	12,903	23,519	124,591	47,379	49,716	
40	Richmond, Va	8,190	36,109	13,223	127,397	371	179,536		12,155	169,889	33,409
41	Dayton, Ohio	3,475	46,896	5,816	231,677		125,958		1,387	187,369	
42	Fall River, Mass		14,542		77,480	13,947	87,072		15,954	69,808	
43	Nashville, Tenn				13,008		7,791		57	82,137	
44	Grand Rapids, Mich	2,973	9,361	132,102	195,786	13,236	215,596	11,140	4,672	13,087	6,395
45	Hartford, Conn	3,763	17,763		90,820	335	40,546	30,217	8,352	358,712	
46	Cambridge, Mass	1,860		150	51,591	37,295		75,991	20,434	100,766	

OUTLAYS: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 31.]

CLASSIFIED BY DEPARTMENTS, OFFICES, ACCOUNTS, AND ENTERPRISES—continued.													City number.
Departments, offices, and accounts—Continued.				Municipal service enterprises.			Public service enterprises.						
Education.		Recreation.	Miscellaneous.	Total.	Electric light and power systems.	All other.	Total.	Water-supply systems.	Electric light and power systems and gas-supply systems.	Markets and public scales.	Cemeteries and crematories.	All other.	
Schools.	Libraries, art galleries, and museums.												
$36,774,911	$3,239,035	$14,843,092	$519,895	$2,004,795	$1,155,771	$849,024	$80,260,139	$46,468,182	$2,351,722	$357,364	$95,532	$30,987,339	
24,403,251	2,571,847	10,583,222	460,626	1,670,773	851,653	819,120	57,818,606	26,043,496	758,854	248,575	10,993	30,756,688	
5,696,198	431,030	2,737,193	18,470	168,515	140,371	28,144	12,057,985	10,784,439	1,068,404	89,768	26,689	88,685	
3,432,706	182,329	898,792	9,367	137,691	137,691	.....	7,952,540	7,365,729	396,128	18,347	48,991	123,345	
3,242,756	53,829	623,885	31,432	27,816	26,056	1,760	2,431,008	2,274,518	128,336	674	8,859	18,621	
GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.													
$11,245,034	$1,902,152	$3,625,745	.....	$740,970	.....	$740,970	$38,312,527	$10,146,596	.....	$136,512	.....	$28,029,419	1
2,477,220	31,380	2,379,580	$93,345	816,702	$815,612	1,090	3,511,286	2,923,509	$587,777	.....	.....	.....	2
1,679,695	95,187	718,353	.....	.....	.....	.....	2,656,115	2,653,052	.....	.....	.....	3,063	3
1,481,376	153,320	1,344,086	.....	2,400	.....	2,400	488,962	488,962	.....	.....	.....	.....	4
1,011,374	.....	112,679	.....	22,122	.....	22,122	1,947,451	2,712	.....	.....	.....	1,944,739	5
142,253	.....	458,496	.....	11,651	.....	11,651	1,060,143	370,344	.....	10,163	.....	679,636	6
848,598	1,531	456,060	337,948	5,696	556	5,140	1,123,182	1,121,195	.....	1,987	.....	.....	7
616,992	78,485	289,784	.....	.....	.....	.....	802,910	629,903	93,093	73,421	$6,493	.....	8
290,167	4,955	61,408	.....	.....	.....	.....	1,387,731	1,387,731	.....	.....	.....	.....	9
1,021,674	17,904	244,586	.....	14,747	.....	14,747	53,282	53,282	.....	.....	.....	.....	10
667,215	15,369	185,709	.....	.....	.....	.....	923,388	845,404	77,984	.....	.....	.....	11
907,200	43,717	341,418	24,771	21,000	.....	21,000	860,821	860,471	.....	350	.....	.....	12
316,750	74,699	153,226	.....	5,509	5,509	.....	230,933	226,001	.....	4,932	.....	.....	13
284,212	131,135	18,377	.....	.....	.....	.....	3,940,543	3,850,803	.....	.....	.....	89,740	14
782,590	3,000	75,017	4,562	.....	.....	.....	256,541	230,831	.....	21,210	4,500	.....	15
630,901	19,013	118,698	.....	29,976	29,976	.....	262,791	252,700	.....	.....	.....	10,091	16
GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.													
$553,143	$372	$348,663	.....	.....	.....	.....	$253,783	$253,783	.....	.....	.....	.....	17
264,917	.....	14,007	.....	.....	.....	.....	88,611	88,611	.....	.....	.....	.....	18
183,564	4,500	38,166	.....	$20,558	.....	$20,558	.....	.....	.....	.....	.....	.....	19
101,802	130,998	23,070	.....	.....	.....	.....	764,634	762,606	.....	.....	$2,028	.....	20
98,731	.....	70,778	.....	.....	.....	.....	217,215	202,361	.....	.....	.....	$14,854	21
250,000	.....	34,980	$4,200	.....	.....	.....	186,578	180,118	.....	.....	6,460	.....	22
184,465	.....	51,712	.....	.....	.....	.....	392,080	361,066	.....	$7,326	462	29,226	23
433,234	14,516	546,873	.....	.....	.....	.....	348,799	273,636	.....	75,163	.....	.....	24
224,326	6,900	71,974	.....	.....	.....	.....	336,595	331,596	.....	.....	4,999	.....	25
170,005	177,564	673,291	.....	1,800	.....	1,800	2,390	.....	.....	.....	.....	2,390	26
86,655	1,653	5,850	.....	91,125	$85,339	5,786	578,866	574,792	.....	4,074	.....	.....	27
228,869	23,187	38,349	.....	.....	.....	.....	5,378,768	5,378,768	.....	.....	.....	.....	28
77,758	.....	350	.....	.....	.....	.....	195,875	195,875	.....	.....	.....	.....	29
567,315	28,327	367,964	5,143	.....	.....	.....	1,513,487	716,419	$782,873	.....	.....	14,195	30
93,418	4,791	92,694	.....	.....	.....	.....	105,178	103,473	.....	1,705	.....	.....	31
156,620	5,005	107,130	627	.....	.....	.....	7,814	7,814	.....	.....	.....	.....	32
150 765	.....	21,018	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	33
29,057	.....	4,977	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	34
281,172	4,172	35,026	.....	.....	.....	.....	215,640	215,640	.....	.....	.....	.....	35
182,458	428	5,683	.....	.....	.....	.....	5,000	.....	.....	5,000	.....	.....	36
336,283	.....	9,956	.....	.....	.....	.....	214,060	190,144	.....	.....	.....	23,916	37
183,749	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	38
79,199	10,172	14,198	.....	.....	.....	.....	391,429	386,447	.....	.....	4,982	.....	39
85,400	.....	21,718	8,500	6,115	6,115	.....	410,729	116,879	285,531	2,000	2,215	4,104	40
142,667	2,000	38,062	.....	.....	.....	.....	69,878	69,878	.....	.....	.....	.....	41
95,211	7,514	4,359	.....	.....	.....	.....	54,766	49,781	.....	.....	4,985	.....	42
40,382	.....	1,478	.....	42,400	42,400	.....	114,564	114,564	.....	.....	.....	.....	43
231,366	8,931	43,767	.....	6,517	6,517	.....	35,122	34,622	.....	500	.....	.....	44
138,825	.....	6,712	.....	.....	.....	.....	130,001	130,001	.....	.....	.....	.....	45
44,842	.....	44,388	.....	.....	.....	.....	46,123	45,565	.....	.....	558	.....	46

TABLE 8.—PAYMENTS FOR

[For a list of the cities arranged alphabetically by states, with the number

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, ACCOUNTS, AND ENTERPRISES—continued.								
		Departments, offices, and accounts—Continued.								
		Protection of life and property.			Health conservation and sanitation.		Highways.			Charities, hospitals, and corrections.
		Police department.	Fire department.	All other.	Sewers.	All other.	Paving.		Sidewalks.	All other.
							Original.	Replaced.		
47	Albany, N. Y.		$2,180		$14,498		$23,644	$116,968	$18	$10,102	
48	Reading, Pa.				205,451		39,909			121,368	
49	Lowell, Mass.		34,886		121,809		5,908	87,114	9,306	24,583	
50	Trenton, N. J.	$5,099	4,895	$409	73,353		111,427	27,182			
51	Bridgeport, Conn.	2,810	3,480		32,650	$720		37,279	4,071	111,940	$5,336
52	Camden, N. J.	14,971	25,117	27,874	20,677			44,938		6,443	
53	Wilmington, Del.				75,600		153,090			30,982	
54	Des Moines, Iowa	463	11,264	83	133,798	3,562	240,550		9,799	163,744	
55	Lynn, Mass.	19,000	1,356		35,024		60,436		17,090	111,727	
56	New Bedford, Mass.		15,907		66,332			111,377	25,881	99,560	
57	Kansas City, Kans.		9,738		144,199		51,729	27,855	26,406	107,658	
58	Springfield, Mass.	2,795	14,509	9,208	62,406	500	49,010	14,971	4,519	111,381	
59	Troy, N. Y.		33,089		22,855	1,550	24,854	39,563	384	14,087	
60	Oakland, Cal.		43,887	6,539	263,893		97,035	2,000	6,785	737,291	
61	Lawrence, Mass.		65,485	892	103,831	607	56,221	1,742	15,489	11,150	
62	Somerville, Mass.		4,525	1,120	18,950	11,113	44,083		36,759	33,710	
63	Duluth, Minn.	3,800	340	3,105	66,948	18,447	107,244		47,492	36,175	
64	Savannah, Ga.	3,641	9,472		8,830	4,842	70,564	122,609		12,932	
65	Norfolk, Va.		10,500		82,864	14,685	35,459	5,062	15,056	20,432	1,600
66	Yonkers, N. Y.	1,884	250	360	44,895		10,510		1,566	197,284	
67	Schenectady, N. Y.	1,755	22,630		164,879	687	252,897		6,677	93,662	378
68	Hoboken, N. J.		1,384		80		1,872	15,594			
69	Peoria, Ill.		3,460		599		89,781			124,128	
70	Utica, N. Y.		2,976		43,075	202	130,193	15,319	2,086	10,186	
71	Manchester, N. H.		8,899		19,270	490	20,264	7,835	669	17,360	
72	Evansville, Ind.		8,026		19,744		49,631		4,353	15,190	
73	San Antonio, Tex.		48,549		1,538	651	66,687	26,443	449	6,367	4,138
74	Elizabeth, N. J.	404	5,620	50	26,378	857	76,321	7,071		19,508	
75	Waterbury, Conn.		17,321		87,339	303	99,144		24,000	182,217	2,500
76	Salt Lake City, Utah		100		325,490	2,620	334,632		107,619	15,191	
77	Wilkes-Barre, Pa.		9,450		13,643		14,828	16,808	1,913	19,934	
78	Erie, Pa.	300	14,889		25,673		184,681	6,413	2,027	20,777	
79	Houston, Tex.		34,322		36,729	250	126,488			41,414	
80	Tacoma, Wash.	3,115	14,150		148,201	2,135	526,873		89,907	263,659	
81	Harrisburg, Pa.		27,014	400	122,957		202,051		1,795	149,226	
82	Portland, Me.		102,608	39,114	36,842		47,009	10,072	12,281	107,296	1,052
83	Charleston, S. C.	39,111			7,151	3,092	24,626		11,464	2,258	
84	Youngstown, Ohio	481	12,516	137	97,509	3,408	126,009	62,013	14,594	67,306	
85	Dallas, Tex.	7,912	21,020	440	31,560	3,733	61,192	3,264		99,363	15,754
86	Terre Haute, Ind.				21,871		161,003			9,381	
87	Akron, Ohio	36,296	7,151		53,167		110,067			15,536	
88	Fort Wayne, Ind.	6,284	21,743		9,227	550	63,672		11,991	532	
89	Holyoke, Mass.	180	7,913		28,563		29,635	1,105	2,644	29,431	
90	Brockton, Mass.	2,031	27,184	$425	60,759	12,943	20,343	2,652	21,353	9,707	
91	Covington, Ky.		10,827		20,318	5,529	17,203	62,992	20,291	3,624	
92	Lincoln, Nebr.		1,903		32,157	3,689	91,106	3,150	2,320	7,321	
93	Saginaw, Mich.		7,778		43,696	261	235,950		35,366	1,568	

OUTLAYS: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 31.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

CLASSIFIED BY DEPARTMENTS, OFFICES, ACCOUNTS, AND ENTERPRISES—continued.													
Departments, offices, and accounts—Continued.				Municipal service enterprises.			Public service enterprises.						
Education.		Recreation.	Miscellaneous.	Total.	Electric light and power systems.	All other.	Total.	Water-supply systems.	Electric light and power systems and gas-supply systems.	Markets and public scales.	Cemeteries and crematories.	All other.	City number.
Schools.	Libraries, art galleries, and museums.												
		$29,571					$246,404	$246,404					47
$4,708		600					187,121	187,121					48
46,182		3,745					28,538	28,538					49
56,039		5,909					95,478	95,478					50
59,100	$3,429	1,000											51
11,170		16,156					69,805	69,805					52
51,280		22,370					103,150	103,150					53
58,782	12,682	45,923					16,306			$70	$16,236		54
43,597	5,741	505					81,984	81,984					55
140,171	56,500						52,508	52,140			142	$226	56
89,375	1,730	8,013					1,835	1,835					57
148,863		39,193					380,987	380,987					58
63,532		21,120					200,057	200,057					59
197,365	48,892	74,292											60
9,522		2,002					28,003	24,339			3,664		61
18,481	20,218	4,349	$8,532				16,898	16,898					62
87,265		12,004					161,359	103,943	$52,007			5,409	63
	1,633	7,500					53,784	53,784					64
56,205		21,240	283				23,040	13,590			9,450		65
208,113		125,781					178,065	178,065					66
249,686		444					40,720	40,720					67
96,891							85,956	85,956					68
99,923	800	30,897					1,428					1,428	69
65,933	2,145	10,155											70
22,890							34,673	29,512			5,161		71
180		1,549					66,236	54,809			11,427		72
235,656	3,090	6,439											73
83,993		975					18,977					18,977	74
22,760		174,339	112				32,406	32,406					75
199,278		248					83,012	80,612				2,400	76
39,946		13,547											77
89,218	562	1,354					182,380	178,435				3,945	78
80,840		227					71,341	71,341					79
119,062		19,767					370,511	230,490	139,071			950	80
61,971		29,455					32,379	32,379					81
104,561		13,455					4,058,066	4,057,080			986		82
47,911		308											83
77,334		15,308					82,781	64,504		18,277			84
142,796		37,594					269,935	269,935					85
10,882	355	3,250											86
39,193	1,995												87
18,857		6,903		$133,662	$133,662		35,643	35,643					88
30,651		26,069					224,520	19,470	205,050				89
44,322		8,985					94,786	94,786					90
53,060							37,778	37,778					91
21,297	21,757			4,029	4,029		50,704	50,704					92
23,865	900	56,251	440				152,986	61,051			1,925	90,010	93

TABLE 8.—PAYMENTS FOR

[For a list of the cities arranged alphabetically by states, with the number

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, ACCOUNTS, AND ENTERPRISES—continued.								
		Departments, offices, and accounts—Continued.								
		Protection of life and property.			Health conservation and sanitation.		Highways.			Charities, hospitals, and corrections.
							Paving.			
		Police department.	Fire department.	All other.	Sewers.	All other.	Original.	Replaced.	Sidewalks.	All other.	
94	Altoona, Pa.		$15,463	$1,124	$22,451		$244,375	$1,853		$1,900	
95	Spokane, Wash.		16,071		252,222	$85,145	273,591		$124,962	424,464	$10,621
96	Lancaster, Pa.	$510	1,100		74,324		16,678	3,774		7,053	
97	Birmingham, Ala	1,378	11,471		37,118	3,644	1,161		3,701	11,023	
98	Bayonne, N. J.			4,150	47,667		148,510		15,718	3,117	
99	South Bend, Ind.		15,532		39,520		82,482		33,882	6,031	
100	Butte, Mont.				12,795		51,250	1,554	50,323	82,528	2,835
101	McKeesport, Pa.		2,676		4,934	659	44,005	13,248	5,043	5,772	6,206
102	Pawtucket, R. I.				50,957		43,138			10,704	
103	Sioux City, Iowa.				11,940		65,287		7,589	23,077	
104	Johnstown, Pa.		10,563		1,796	509	41,287			2,622	
105	Dubuque, Iowa.		2,210	275	10,484		22,895	1,436	391	30,872	
106	Binghamton, N. Y.		3,700		86,194	250	15,846	10,861	13,850	4,864	
107	Mobile, Ala.			458	13,248		47,089		3,324	5,520	
108	Augusta, Ga.	475	1,000		11,662	1,393	52,103	10,890	9,375	10,580	
109	East St. Louis, Ill.		14,446	11,385	1,518		124,037		525	42,055	
110	Passaic, N. J.	250	5,488		48,230	400	19,085			7,494	
111	Topeka, Kans.	225	1,250		33,892		91,722			42,105	
112	Allentown, Pa.	600	9,042		39,259		20,024	11,065	1,477	49,904	
113	Atlantic City, N. J.		7,614				213,802		7,889	76,532	82,193
114	Springfield, Ohio.	576	11,640		126,040		38,032		7,131	53,177	
115	Montgomery, Ala.	1,279	9,300		16,235	4,843	108,388		37,246	44,744	
116	Davenport, Iowa.		9,338	253	31,251	930	236,193		17,974	27,294	
117	Little Rock, Ark.		4,881		9,269		196,553			856	
118	Wheeling, W. Va.		1,928		7,895		40,134	6,884	217	12,313	
119	Springfield, Ill.			75	3,772		219,653		2,164	4,433	
120	York, Pa.		3,802		744		6,262			4,257	
121	Malden, Mass.		3,512		12,265	11,076			2,413	15,786	
122	Wichita, Kans.		1,231		232,593		35,497		20,546	24,988	
123	Bay City, Mich.		10,579		21,467		132,898	5,341	25,743	2,987	
124	South Omaha, Nebr.		2,235		126,518		48,868		6,053	24,159	
125	Quincy, Ill.	526	806		6,798	1,110	51,452	2,867		6,575	
126	Newcastle, Pa.		4,617		56,771		23,248		1,557	32,117	
127	Superior, Wis.	616	800		5,191		54,765	95,235	86,857	19,208	
128	Canton, Ohio.		11,803	10,419	53,012	1,773	65,981			33,135	
129	Jacksonville, Fla.	1,788	1,677		39,526	200	167,520		941	128	
130	Chester, Pa.		3,500		14,587		27,123		1,426	14,940	
131	Chelsea, Mass.		54,767	3,815	12,529		2,193		1,735	90,815	
132	Joplin, Mo.	872	26,862		19,233		80,508		14,015	32,936	
133	Newton, Mass.	1,845		1,982	100,338	1,400	3,270	26,887	14,070	5,928	
134	Salem, Mass.		1,086		100,455		12,135		2,015	8,505	
135	Haverhill, Mass.		8,822		10,819		13,447	31,636	1,772	132,577	
136	Rockford, Ill.		3,615		8,064		18,723		4,264	4,490	
137	Knoxville, Tenn.	143	14,201		23,736	8,084	354,614		158	47,156	1,600
138	Galveston, Tex.		3,711		20,672	44,319	14,422	60,655		33,921	
139	Elmira, N. Y.		1,825		8,329		45		8,939	643	
140	New Britain, Conn.		1,535		62,688		21,066	5,735	140	16,794	12,999
141	Oklahoma City, Okla.	657	5,939		53,684	6,776	622,075		15,668	43,282	
142	Kalamazoo, Mich.		12,247		4,604		27,426		1,377	1,968	
143	Woonsocket, R. I.		52		25,202		2,456		3,200	17,045	
144	Chattanooga, Tenn.	5,945	39,857		254,156	408	41,937	9,663	3,266	45,668	6,879
145	Racine, Wis.		29,202	6,455	16,915		139,710		1,871	24,450	
146	Fitchburg, Mass.	6,200	2,839		11,773		10,666	21,783	9,031	44,474	500
147	Auburn, N. Y.		570		127,455	1,278	25,348		52	4,801	
148	Joliet, Ill.		3,872		37,908		5,170			2,324	
149	Macon, Ga.		1,800	1,575	377	1,055			216	2,291	1,877
150	West Hoboken, N. J.		575		51,779		56,693			613	
151	Everett, Mass.	476	30,875		8,390	3,000	28,981	26,335	2,746	1,765	
152	Oshkosh, Wis.			1,480	24,544		101,860		5,519		
153	Sacramento, Cal.		3,014		194,751	7,341	146,634	1,312		71,207	
154	Pueblo, Colo.				22,295		31,742		1,298		
155	Newport, Ky.	3,500	1,568		15,114	1,435	18,788	56,615		1,877	
156	Taunton, Mass.		4,747		6,483		5,000	6,461	561	1,895	2,040
157	La Crosse, Wis.		2,579		6,605		42,441		1,390	1,246	
158	Fort Worth, Tex.				23,737		115,570			5,151	
	San Juan, P. R.		2,842		6,780	4,775	44,791		7,630	4,007	42,391

OUTLAYS: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 31.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

CLASSIFIED BY DEPARTMENTS, OFFICES, ACCOUNTS, AND ENTERPRISES—continued.													
Departments, offices, and accounts—Continued.				Municipal service enterprises.			Public service enterprises.						
Education.		Recreation.	Miscellaneous.	Total.	Electric light and power systems.	All other.	Total.	Water-supply systems.	Electric light and power systems and gas-supply systems.	Markets and public scales.	Cemeteries and crematories.	All other.	City number.
Schools.	Libraries, art galleries, and museums.												
$12,476							$226,793	$226,793					94
319,761		$43,119					302,654	302,654					95
65,056		1,764					13,547	13,547					96
4,537			$25,348										97
192,475		4,816					37,019	37,019					98
78,531	$2,057	1,971					28,598	28,598					99
74,091													100
5,404							139,388	139,388					101
72,551		21,741					199,796	198,646			$1,150		102
50,380		9,142					68,066	68,066					103
85,703		315											104
455							3,618	3,618					105
20,418	2,251	1,602					13,885	13,885					106
							3,166	3,166					107
		853					7,345	7,345					108
74,931	1,900	300											109
38,878		27,414											110
46,560		4,506					62,419	62,320		$99			111
64,118		2,459					41,463	41,463					112
27,089		139,947					58,561	58,561					113
33,569							24,144	24,144					114
3,353	1,645						1,652	1,652					115
8,015		6,582					1,803					$1,803	116
109,071		4,208					788				788		117
103,627	2,809						30,273	30,273					118
44,158		21,311					67,193	64,694			2,499		119
37,516													120
70,507	2,422	23,950	3,000				6,381	6,381					121
3,384							120			120			122
22,116		169,441					51,653	27,656	$23,997				123
33,107		35,752											124
		15,221											125
2,155													126
34,760		4,283	832										127
29,819		651					39,898	39,898					128
	1,974	553					116,220	26,827	89,393				129
													130
133,705	1,357						9,643	9,643					131
41,946	30	653					1,344		1,344				132
270,941		6,308	2,252				61,518	61,518					133
177,573	1,033	19,150					15,067	15,067					134
76,110	2,256	62					21,701	21,701					135
64,384		259					32,445	31,990		455			136
14,328													137
							68,342	68,342					138
1,835		295					221				221		139
36,418		747					374,805	374,083			722		140
196,165	27,976	4,421					81,928	81,928					141
117,275		42		$560	$560		2,695	2,695					142
9,469		2,047					14,589	14,589					143
16,122	2,181	2,899											144
32,998		11,697					1,725				1,725		145
26,722		6,313					8,709	8,709					146
7,814				260		$260	34,102	24,571				9,531	147
21,025							30,545	30,545					148
		1,286											149
													150
6,575							7,035	6,535			500		151
27,329		2,000											152
104,154	3,541	22,330					22,858	16,358				6,500	153
63,831	397						15,823	14,569			1,254		154
1,333							17,374	17,374					155
20,520		1,475					37,794	24,192	13,602				156
4,213							5,218	4,431				787	157
1,400				26,996	25,496	1,500	19,084	19,084					158
38,948		8,234					16,438	4,822		7,617	3,999		

TABLE 9.—PAYMENTS AND RECEIPTS ON ACCOUNT OF DEBT:[1] 1908.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 32.]

City number.	CITY.	PAYMENTS.[2]			RECEIPTS.			EXCESS OF RECEIPTS OVER PAYMENTS.		
		Total.	To public.	To invested funds[3] (investment transfers).	Total.	From public.	From invested funds[3] (investment transfers).	Total.	From public.[4]	From invested funds[3] (investment transfers).
	Grand total	$288,497,661	$271,231,090	$17,266,571	$500,905,414	$467,338,380	$33,567,034	$212,407,753	$196,107,290	$16,300,463
	Group I	201,617,203	190,531,738	11,085,465	368,312,566	342,353,718	25,958,848	166,695,363	151,821,980	14,873,383
	Group II	36,892,851	33,633,103	3,259,688	60,309,655	55,578,927	4,730,728	23,416,804	21,945,764	1,471,040
	Group III	27,917,100	26,450,971	1,466,129	41,751,729	40,118,697	1,633,032	13,834,629	13,667,726	166,903
	Group IV	22,070,507	20,615,218	1,455,289	30,531,464	29,287,038	1,244,426	8,460,957	8,671,820	[5]210,863
	GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.									
1	New York, N. Y	$137,394,428	$131,962,205	$5,432,223	$236,696,023	$218,519,624	$18,176,399	$99,301,595	$86,557,419	$12,744,176
2	Chicago, Ill	25,630,635	25,609,575	21,060	32,368,220	32,368,220	.....	6,737,585	6,758,645	[5]21,060
3	Philadelphia, Pa	6,798,565	6,300,465	498,100	24,386,749	24,386,749	.....	17,588,184	18,086,284	[5]498,100
4	St. Louis, Mo	379,248	379,248	.....	6,573,228	6,568,228	5,000	6,193,980	6,188,980	5,000
5	Boston, Mass	8,418,048	8,083,048	335,000	11,303,284	11,249,909	53,375	2,885,236	3,166,861	[5]281,625
6	Baltimore, Md	1,314,650	1,314,650	.....	5,218,625	4,324,525	894,100	3,903,975	3,009,875	894,100
7	Pittsburg, Pa	1,118,905	724,197	394,708	6,076,235	5,087,235	989,000	4,957,330	4,363,038	594,292
8	Cleveland, Ohio	1,906,300	1,696,441	209,859	3,682,927	3,323,080	359,847	1,776,627	1,626,639	149,988
9	Buffalo, N. Y	2,247,186	1,718,433	528,753	4,576,855	3,680,192	896,663	2,329,669	1,961,759	367,910
10	San Francisco, Cal	1,484,274	1,484,274	.....	8,979,980	8,979,980	.....	7,495,706	7,495,706	.....
11	Detroit, Mich	432,590	46,750	385,840	1,682,488	823,600	858,888	1,249,898	776,850	473,048
12	Cincinnati, Ohio	1,334,101	1,101,534	232,567	3,992,079	3,008,891	983,188	2,657,978	1,907,357	750,621
13	Milwaukee, Wis	1,795,834	1,795,834	.....	2,704,346	2,657,346	47,000	908,512	861,512	47,000
14	New Orleans, La	984,377	953,407	30,970	5,171,159	5,160,379	10,780	4,186,782	4,206,972	[5]20,190
15	Washington, D. C	554,293	554,293	.....	341,952	341,952	.....	[5]212,341	[5]212,341	.....
16	Newark, N. J	9,823,769	6,807,384	3,016,385	14,558,416	11,873,808	2,684,608	4,734,647	5,066,424	[5]331,777
	GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.									
17	Minneapolis, Minn	$486,765	$486,765	.....	$1,627,644	$1,403,508	$224,136	$1,140,879	$916,743	$224,136
18	Jersey City, N. J	1,942,277	1,528,277	$414,000	3,769,077	3,427,848	341,229	1,826,800	1,899,571	[5]72,771
19	Indianapolis, Ind	257,022	257,022	.....	275,670	275,670	.....	18,648	18,648	.....
20	Louisville, Ky	1,151,486	1,151,486	.....	2,960,011	2,960,011	.....	1,808,525	1,808,525	.....
21	St. Paul, Minn	1,866,946	1,859,021	7,925	2,448,229	2,448,229	.....	581,283	589,208	[5]7,925
22	Providence, R. I	810,086	258,486	551,600	1,473,121	720,577	752,544	663,035	462,091	200,944
23	Rochester, N. Y	8,227,956	8,001,956	226,000	8,026,974	8,026,974	.....	[5]200,982	25,018	[5]226,000
24	Kansas City, Mo	547,068	547,068	.....	640,478	640,478	.....	93,410	93,410	.....
25	Toledo, Ohio	816,688	499,552	317,136	1,074,443	632,115	442,328	257,755	132,563	125,192
26	Denver, Colo	723,105	712,105	11,000	1,990,039	1,965,539	24,500	1,266,934	1,253,434	13,500
27	Columbus, Ohio	1,173,904	643,104	530,800	1,963,431	274,631	1,688,800	789,527	[5]368,473	1,158,000
28	Los Angeles, Cal	776,207	776,207	.....	7,445,480	7,445,480	.....	6,669,273	6,669,273	.....
29	Worcester, Mass	1,267,298	1,032,298	235,000	1,598,637	1,373,021	225,616	331,339	340,723	[5]9,384
30	Seattle, Wash	4,281,090	4,122,409	158,681	5,476,428	5,476,428	.....	1,195,338	1,354,019	[5]158,681
31	Memphis, Tenn	647,556	647,556	.....	874,183	874,183	.....	226,627	226,627	.....
32	Omaha, Nebr	865,554	759,213	106,341	1,727,410	1,727,410	.....	861,856	968,197	[5]106,341
33	New Haven, Conn	778,261	751,261	27,000	1,045,872	1,025,872	20,000	267,611	274,611	[5]7,000
34	Scranton, Pa	390,063	353,063	37,000	547,857	547,857	.....	157,794	194,794	[5]37,000
35	Syracuse, N. Y	2,022,396	2,016,696	5,700	2,432,744	2,407,744	25,000	410,348	391,048	19,300
36	St. Joseph, Mo	93,253	93,253	.....	917,722	917,722	.....	824,469	824,469	.....
37	Portland, Oreg	1,036,031	1,036,031	.....	2,736,384	2,593,678	142,706	1,700,353	1,557,647	142,706
38	Paterson, N. J	2,059,910	2,034,910	25,000	1,678,051	1,628,051	50,000	[5]381,859	[5]406,859	25,000
39	Atlanta, Ga	255,276	255,276	.....	737,689	737,689	.....	482,413	482,413	.....
40	Richmond, Va	822,360	706,960	115,400	1,533,144	1,066,944	466,200	710,784	359,984	350,800
41	Dayton, Ohio	509,646	444,041	65,605	935,235	840,815	94,420	425,589	396,774	28,815
42	Fall River, Mass	907,206	881,206	26,000	1,004,945	994,696	10,249	97,739	113,490	[5]15,751
43	Nashville, Tenn	81,722	81,722	.....	257,735	257,735	.....	176,013	176,013	.....
44	Grand Rapids, Mich	420,582	322,082	98,500	962,833	839,833	123,000	542,251	517,751	24,500
45	Hartford, Conn	628,906	509,906	119,000	897,468	897,468	.....	268,562	387,562	[5]119,000
46	Cambridge, Mass	1,046,231	864,231	182,000	1,250,721	1,150,721	100,000	204,490	286,490	[5]82,000

[1] The term "debt," as here used, includes all bonds; temporary and other loans, including overdrafts by the treasurer; all warrants outstanding at the close of the year; and all judgments rendered against the government of the city and not paid during the year.

[2] Payments of debt by sinking funds (included in these columns) are shown separately in columns 6 and 7 of Table 21.

[3] Sinking, investment, and public trust funds.

[4] Constitutes receipts on account of debt for meeting governmental costs except where qualified by footnote 5, in which case the item represents payments on account of debt for meeting governmental costs.

[5] Excess of payments over receipts.

TABLE 9.—PAYMENTS AND RECEIPTS ON ACCOUNT OF DEBT:[1] 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 32.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

City number.	CITY.	PAYMENTS.[2]			RECEIPTS.			EXCESS OF RECEIPTS OVER PAYMENTS.		
		Total.	To public.	To invested funds[3] (investment transfers).	Total.	From public.	From invested funds[3] (investment transfers).	Total.	From public.[4]	From invested funds[3] (investment transfers).
47	Albany, N. Y.	$505,442	$413,835	$91,607	$953,760	$863,960	$89,800	$448,318	$450,125	[5] $1,807
48	Reading, Pa.	460,600	451,400	9,200	593,771	593,771	.....	133,171	142,371	[5] 9,200
49	Lowell, Mass.	1,609,423	1,606,423	3,000	1,604,413	1,602,700	1,713	[5] 5,010	[5] 3,723	[5] 1,287
50	Trenton, N. J.	495,318	434,868	60,450	1,048,175	964,630	83,545	552,857	529,762	21,095
51	Bridgeport, Conn.	200,639	101,639	99,000	222,289	197,289	25,000	21,650	95,650	[5] 74,000
52	Camden, N. J.	409,272	388,272	21,000	372,403	291,868	80,535	[5] 36,869	[5] 96,404	59,535
53	Wilmington, Del.	110,433	110,433	.....	616,150	614,150	2,000	505,717	503,717	2,000
54	Des Moines, Iowa.	201,421	201,421	.....	348,002	348,002	.....	146,581	146,581	.....
55	Lynn, Mass.	1,349,316	972,316	377,000	1,715,843	1,403,843	312,000	366,527	431,527	[5] 65,000
56	New Bedford, Mass.	1,666,401	1,559,401	107,000	1,853,974	1,753,974	100,000	187,573	194,573	[5] 7,000
57	Kansas City, Kans.	739,187	739,187	.....	927,555	927,555	.....	188,368	188,368	.....
58	Springfield, Mass.	652,200	627,500	24,700	1,207,902	1,207,902	.....	555,702	580,402	[5] 24,700
59	Troy, N. Y.	1,171,858	1,106,924	64,934	1,371,382	1,366,382	5,000	199,524	259,458	[5] 59,934
60	Oakland, Cal.	180,487	180,487	.....	109,754	109,754	.....	[5] 70,733	[5] 70,733	.....
61	Lawrence, Mass.	1,384,439	1,354,939	29,500	1,604,086	1,537,086	67,000	219,647	182,147	37,500
62	Somerville, Mass.	907,590	907,590	.....	812,804	812,804	.....	[5] 94,786	[5] 94,786	.....
63	Duluth, Minn.	200,672	196,872	3,800	46,717	42,917	3,800	[5] 153,955	[5] 153,955	.....
64	Savannah, Ga.	70,181	70,181	.....	101,729	101,729	.....	31,548	31,548	.....
65	Norfolk, Va.	526,415	398,260	128,155	638,737	452,143	186,594	112,322	53,883	58,439
66	Yonkers, N. Y.	2,423,275	2,413,275	10,000	3,368,649	3,368,649	.....	945,374	955,374	[5] 10,000
67	Schenectady, N. Y.	561,772	556,772	5,000	1,226,631	1,197,654	28,977	664,859	640,882	23,977
68	Hoboken, N. J.	478,883	475,383	3,500	673,397	673,397	.....	194,514	198,014	[5] 3,500
69	Peoria, Ill.	581,695	576,995	4,700	394,843	394,843	.....	[5] 186,852	[5] 182,152	[5] 4,700
70	Utica, N. Y.	715,641	715,641	.....	797,253	787,253	10,000	81,612	71,612	10,000
71	Manchester, N. H.	345,501	335,501	10,000	330,452	330,452	.....	[5] 15,049	[5] 5,049	[5] 10,000
72	Evansville, Ind.	86,431	86,431	.....	8,596	8,596	.....	[5] 77,835	[5] 77,835	.....
73	San Antonio, Tex.	370,287	363,287	7,000	451,644	451,644	.....	81,357	88,357	[5] 7,000
74	Elizabeth, N. J.	313,597	263,597	50,000	503,697	373,878	129,819	190,100	110,281	79,819
75	Waterbury, Conn.	205,012	157,012	48,000	632,398	584,398	48,000	427,386	427,386	.....
76	Salt Lake City, Utah.	372,065	372,065	.....	1,153,241	1,153,241	.....	781,176	781,176	.....
77	Wilkes-Barre, Pa.	47,872	47,872	.....	43,723	31,723	12,000	[5] 4,149	[5] 16,149	12,000
78	Erie, Pa.	215,190	165,190	50,000	278,575	278,575	.....	63,385	113,385	[5] 50,000
79	Houston, Tex.	458,641	458,641	.....	1,277,232	1,277,232	.....	818,591	818,591	.....
80	Tacoma, Wash.	1,032,961	967,398	65,563	1,374,287	1,359,532	14,755	341,326	392,134	[5] 50,808
81	Harrisburg, Pa.	154,163	126,363	27,800	359,165	359,165	.....	205,002	232,802	[5] 27,800
82	Portland, Me.	2,536,466	2,536,466	.....	6,765,907	6,754,533	11,374	4,229,441	4,218,067	11,374
83	Charleston, S. C.	1,237,000	1,234,500	2,500	1,727,908	1,727,908	.....	490,908	493,408	[5] 2,500
84	Youngstown, Ohio.	236,601	199,376	37,225	412,613	359,479	53,134	176,012	160,103	15,909
85	Dallas, Tex.	114,780	99,780	15,000	501,670	501,670	.....	386,890	401,890	[5] 15,000
86	Terre Haute, Ind.	229,832	229,832	.....	225,237	225,237	.....	[5] 4,595	[5] 4,595	.....
87	Akron, Ohio.	210,847	164,762	46,085	298,347	51,561	246,786	87,500	[5] 113,201	200,701
88	Fort Wayne, Ind.	76,656	76,656	.....	91,212	91,212	.....	14,556	14,556	.....
89	Holyoke, Mass.	803,100	787,500	15,600	921,524	871,524	50,000	118,424	84,024	34,400
90	Brockton, Mass.	774,004	742,004	32,000	993,059	939,059	54,000	219,055	197,055	22,000
91	Covington, Ky.	112,250	112,250	.....	182,014	182,014	.....	69,764	69,764	.....
92	Lincoln, Nebr.	112,379	112,379	.....	166,133	166,133	.....	53,754	53,754	.....
93	Saginaw, Mich.	268,905	252,095	16,810	442,876	425,676	17,200	173,971	173,581	390

[1] The term "debt," as here used, includes all bonds; temporary and other loans, including overdrafts by the treasurer; all warrants outstanding at the close of the year; and all judgments rendered against the government of the city and not paid during the year.

[2] Payments of debt by sinking funds (included in these columns) are shown separately in columns 6 and 7 of Table 21.

[3] Sinking, investment, and public trust funds.

[4] Constitutes receipts on account of debt for meeting governmental costs except where qualified by footnote 5, in which case the item represents payments on account of debt for meeting governmental costs.

[5] Excess of payments over receipts.

TABLE 9.—PAYMENTS AND RECEIPTS ON ACCOUNT OF DEBT:[1] 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 32.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

City number.	CITY.	PAYMENTS.[2]			RECEIPTS.			EXCESS OF RECEIPTS OVER PAYMENTS.		
		Total.	To public.	To invested funds[3] (investment transfers).	Total.	From public.[4]	From invested funds[3] (investment transfers).	Total.	From public.[4]	From invested funds[3] (investment transfers).
94	Altoona, Pa.	$208,000	$91,000	$117,000	$261,042	$261,042		$53,042	$170,042	[5] $117,000
95	Spokane, Wash.	1,096,386	1,091,386	5,000	2,269,154	2,263,154	$6,000	1,172,768	1,171,768	1,000
96	Lancaster, Pa.	35,000	35,000		75,433	75,433		40,433	40,433	
97	Birmingham, Ala.	410,237	408,237	2,000	354,220	354,220		[5] 56,017	[5] 54,017	[5] 2,000
98	Bayonne, N. J.	729,985	649,485	80,500	1,261,034	1,261,034		531,049	611,549	[5] 80,500
99	South Bend, Ind.	185,539	185,539		162,629	162,629		[5] 22,910	[5] 22,910	
100	Butte, Mont.	361,437	357,910	3,527	519,894	515,734	4,160	158,457	157,824	633
101	McKeesport, Pa.	259,321	52,721	206,600	122,222	122,222		[5] 137,099	69,501	[5] 206,600
102	Pawtucket, R. I.	1,286,191	1,155,504	130,687	2,129,118	1,779,095	350,023	842,927	623,591	219,336
103	Sioux City, Iowa.	424,964	424,964		357,673	357,673		[5] 67,291	[5] 67,291	
104	Johnstown, Pa.	19,127	18,727	400	51,803	51,803		32,676	33,076	[5] 400
105	Dubuque, Iowa.	141,707	141,707		111,380	111,380		[5] 30,327	[5] 30,327	
106	Binghamton, N. Y.	121,782	111,782	10,000	124,668	77,318	47,350	2,886	[5] 34,464	37,350
107	Mobile, Ala.	2,166,166	2,166,166		2,164,303	2,164,303		[5] 1,863	[5] 1,863	
108	Augusta, Ga.	141,306	141,306		75,000	75,000		[5] 66,306	[5] 66,306	
109	East St. Louis, Ill.	970,660	970,660		1,002,835	1,002,835		32,175	32,175	
110	Passaic, N. J.	159,459	154,959	4,500	296,054	285,203	10,851	136,595	130,244	6,351
111	Topeka, Kans.	173,980	173,980		250,066	250,066		76,086	76,086	
112	Allentown, Pa.	71,100	61,100	10,000	65,886	65,886		[5] 5,214	4,786	[5] 10,000
113	Atlantic City, N. J.	397,926	345,926	52,000	858,029	741,029	117,000	460,103	395,103	65,000
114	Springfield, Ohio.	118,734	117,408	1,326	461,662	442,956	18,706	342,928	325,548	17,380
115	Montgomery, Ala.	82,135	82,135		292,891	292,891		210,756	210,756	
116	Davenport, Iowa.	37,209	37,209		175,733	175,733		138,524	138,524	
117	Little Rock, Ark.	229,840	229,840		390,940	390,940		161,100	161,100	
118	Wheeling, W. Va.	67,780	67,780		1,025,012	1,025,012		957,232	957,232	
119	Springfield, Ill.	399,119	399,119		467,000	467,000		67,881	67,881	
120	York, Pa.	28,955	28,955		14,157	14,157		[5] 14,798	[5] 14,798	
121	Malden, Mass.	674,914	674,914		608,506	608,506		[5] 66,408	[5] 66,408	
122	Wichita, Kans.	268,040	268,040		541,917	541,917		273,877	273,877	
123	Bay City, Mich.	247,650	247,650		240,172	240,147	25	[5] 7,478	[5] 7,503	25
124	South Omaha, Nebr.	10,056	10,056		168,750	168,750		158,694	158,694	
125	Quincy, Ill.	199,951	199,951		119,111	119,111		[5] 80,840	[5] 80,840	
126	Newcastle, Pa.	90,453	90,453		59,646	59,646		[5] 30,807	[5] 30,807	
127	Superior, Wis.	56,389	56,389		8,631	8,631		[5] 47,758	[5] 47,758	
128	Canton, Ohio.	223,189	219,749	3,440	229,655	227,910	1,745	6,466	8,101	[5] 1,695
129	Jacksonville, Fla.	45,856	45,856		20,204	20,204		[5] 25,652	[5] 25,652	
130	Chester, Pa.	131,000	86,000	45,000	138,611	138,611		7,611	52,611	[5] 45,000
131	Chelsea, Mass.	521,595	467,078	54,517	819,156	662,636	156,520	297,561	195,558	102,003
132	Joplin, Mo.	63,199	63,199		26,202	26,202		[5] 36,997	[5] 36,997	
133	Newton, Mass.	2,113,731	1,825,231	288,500	2,353,616	2,324,016	29,600	239,885	498,785	[5] 258,900
134	Salem, Mass.	112,950	77,810	35,140	325,051	325,051		212,101	247,241	[5] 35,140
135	Haverhill, Mass.	612,532	603,450	9,082	983,019	978,019	5,000	370,487	374,569	[5] 4,082
136	Rockford, Ill.	479,904	479,904		442,066	442,066		[5] 37,838	[5] 37,838	
137	Knoxville, Tenn.	268,005	268,005		626,716	626,716		358,711	358,711	
138	Galveston, Tex.	110,358	109,358	1,000	192,007	169,007	23,000	81,649	59,649	22,000
139	Elmira, N. Y.	77,783	76,783	1,000	40,152	39,152	1,000	[5] 37,631	[5] 37,631	
140	New Britain, Conn.	147,833	147,833		519,263	519,263		371,430	371,430	
141	Oklahoma City, Okla.	198,114	198,114		619,247	619,247		421,133	421,133	
142	Kalamazoo, Mich.	368,386	332,886	35,500	421,493	421,493		53,107	88,607	[5] 35,500
143	Woonsocket, R. I.	1,205,678	1,134,678	71,000	1,348,536	1,261,296	87,240	142,858	126,618	16,240
144	Chattanooga, Tenn.	5,317	5,317		33,849	33,849		28,532	28,532	
145	Racine, Wis.	24,998	24,998		83,130	83,130		58,132	58,132	
146	Fitchburg, Mass.	546,940	492,170	54,770	553,100	442,800	110,300	6,160	[5] 49,370	55,530
147	Auburn, N. Y.	185,266	185,266		470,395	465,395	5,000	285,129	280,129	5,000
148	Joliet, Ill.	245,694	245,694		264,585	264,585		18,891	18,891	
149	Macon, Ga.	82,198	74,198	8,000	8,952	8,952		[5] 73,246	[5] 65,246	[5] 8,000
150	West Hoboken, N. J.	297,262	297,262		400,484	400,484		103,222	103,222	
151	Everett, Mass.	436,810	252,810	184,000	496,681	261,681	235,000	59,871	8,871	51,000
152	Oshkosh, Wis.	99,468	99,468		73,473	73,473		[5] 25,995	[5] 25,995	
153	Sacramento, Cal.	47,924	47,924		399,485	399,485		351,561	351,561	
154	Pueblo, Colo.	584,821	584,821		535,540	535,540		[5] 49,281	[5] 49,281	
155	Newport, Ky.	106,100	106,100		104,726	104,726		[5] 1,374	[5] 1,374	
156	Taunton, Mass.	403,400	362,600	40,800	512,729	476,823	35,906	109,329	114,223	[5] 4,894
157	La Crosse, Wis.	17,824	17,824		13,992	13,992		[5] 3,832	[5] 3,832	
158	Fort Worth, Tex.	434,874	434,874		388,778	388,778		[5] 46,096	[5] 46,096	
	San Juan, P. R.	26,428	26,428		87,308	87,308		60,880	60,880	

[1] The term "debt," as here used, includes all bonds; temporary and other loans, including overdrafts by the treasurer; all warrants outstanding at the close of the year; and all judgments rendered against the government of the city and not paid during the year.

[2] Payments of debt by sinking funds (included in these columns) are shown separately in columns 6 and 7 of Table 21.

[3] Sinking, investment, and public trust funds.

[4] Constitutes receipts on account of debt for meeting governmental costs except where qualified by footnote 5, in which case the item represents payments on account of debt for meeting governmental costs.

[5] Excess of payments over receipts.

TABLE 10.—RECEIPTS FROM

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Total receipts from general revenues.	CLASSIFIED BY DIVISION OF THE GOVERNMENT OF THE CITY RECEIVING.			CLASSIFIED BY CHARACTER.		CLASSIFIED BY SOURCE.				
								Taxes.				
									General property.			
			City corporation.	School districts.	Other divisions of the government of the city.	For meeting governmental costs.	Receipts subsequently counterbalanced by refund payments.	Total.	Original levies.	Penalties	Special property and business.	Poll.
	Grand total.....	$479,834,606	$412,744,659	$47,266,108	$19,823,839	$478,709,380	$1,125,226	$393,940,142	$377,340,940	$2,643,369	$12,686,929	$1,268,904
	Group I.....	319,655,520	278,649,878	22,418,335	18,587,307	318,771,091	884,429	265,276,414	253,733,352	1,998,896	9,258,866	285,300
	Group II.....	77,299,628	64,603,146	11,659,953	1,036,529	77,211,745	87,883	62,252,738	60,308,279	358,992	1,310,118	275,349
	Group III.....	48,143,666	41,407,851	6,599,446	136,369	48,067,430	76,236	38,912,574	36,885,647	175,668	1,382,511	468,748
	Group IV.....	34,735,792	28,083,784	6,588,374	63,634	34,659,114	76,678	27,498,416	26,413,662	109,813	735,434	239,507
	GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.											
1	New York, N. Y.....	$122,129,171	$122,129,171	.....	.....	$121,636,517	$492,654	$109,730,385	$103,629,209	$1,329,072	$4,772,104	.....
2	Chicago, Ill.....	41,546,465	19,447,600	$11,786,985	$10,311,880	41,542,129	4,336	31,843,470	31,533,812	115,668	193,990	.....
3	Philadelphia, Pa.....	25,484,932	25,427,278	.....	57,654	25,483,980	952	19,531,751	19,225,962	178,702	37,320	$89,767
4	St. Louis, Mo.....	13,799,932	9,954,905	3,845,027	.....	13,799,032	900	11,773,339	10,586,165	44,097	1,143,077	.....
5	Boston, Mass.....	23,074,209	23,074,209	.....	.....	22,989,761	84,448	21,615,787	19,807,719	.....	1,688,648	119,420
6	Baltimore, Md.....	8,963,040	8,963,040	.....	.....	8,961,246	1,794	7,518,725	6,908,135	43,841	566,749	.....
7	Pittsburg, Pa.....	13,064,487	9,709,683	1,581,432	1,793,372	13,062,653	1,834	11,170,030	11,080,769	68,490	20,781	(1)
8	Cleveland, Ohio.....	9,345,285	5,020,269	3,137,528	1,187,488	9,345,285	.....	7,628,341	7,626,893	.....	1,448	.....
9	Buffalo, N. Y.....	7,499,983	6,561,099	.....	938,884	7,323,219	176,764	6,556,446	6,369,293	34,448	152,705	.....
10	San Francisco, Cal....	9,385,013	9,385,013	.....	.....	9,375,540	9,473	7,073,395	7,063,963	9,432	.....	.....
11	Detroit, Mich.....	7,037,586	6,388,314	.....	649,272	6,963,026	74,560	5,457,955	5,416,944	41,011	.....	.....
12	Cincinnati, Ohio.....	8,320,654	4,494,265	2,067,363	1,759,026	8,318,669	1,985	6,843,379	6,841,331	.....	2,048	.....
13	Milwaukee, Wis.....	6,142,214	5,350,883	.....	791,331	6,138,731	3,483	4,859,602	4,805,653	5,638	48,311	.....
14	New Orleans, La.....	5,848,151	5,848,151	.....	.....	5,839,055	9,096	4,771,561	4,688,537	46,911	.....	36,113
15	Washington, D. C....	12,168,378	12,168,378	.....	.....	12,146,356	22,022	5,169,874	4,510,429	41,410	618,035	.....
16	Newark, N. J.....	5,826,020	4,727,620	.....	1,098,400	5,825,892	128	3,732,374	3,638,538	40,186	13,650	40,000
	GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.											
17	Minneapolis, Minn....	$4,633,924	$4,633,924	.....	.....	$4,627,157	$6,767	$3,868,398	$3,790,627	.....	$77,771	.....
18	Jersey City, N. J.....	2,726,256	2,726,256	.....	.....	2,717,321	8,935	1,482,086	1,381,279	$88,800	8,507	$3,500
19	Indianapolis, Ind.....	3,209,705	1,931,898	$1,277,807	.....	3,209,420	285	2,621,622	2,601,734	.....	.....	19,888
20	Louisville, Ky.....	3,784,859	3,784,859	.....	.....	3,780,317	4,542	2,878,588	2,849,973	28,615	.....	.....
21	St. Paul, Minn.....	2,773,615	2,773,615	.....	.....	2,773,515	100	2,188,931	2,166,174	3,691	19,066	.....
22	Providence, R. I.....	3,691,894	3,691,894	.....	.....	3,691,355	539	3,388,134	3,360,781	4,533	96	22,724
23	Rochester, N. Y.....	3,398,450	3,398,450	.....	.....	3,391,733	6,717	2,973,136	2,862,678	22,506	87,952	.....
24	Kansas City, Mo.....	3,881,351	2,428,699	1,452,652	.....	3,879,343	2,008	3,166,021	3,107,863	13,254	44,904	.....
25	Toledo, Ohio.....	2,438,703	1,620,140	818,563	.....	2,438,585	118	1,942,176	1,942,176	.....	.....	.....
26	Denver, Colo.....	4,198,540	2,213,627	1,190,772	$794,141	4,188,857	9,683	3,581,898	3,564,906	16,992	.....	.....
27	Columbus, Ohio.....	2,296,123	1,441,674	854,449	.....	2,295,843	280	1,919,972	1,919,972	.....	.....	.....
28	Los Angeles, Cal.....	5,273,272	4,127,142	1,146,130	.....	5,268,368	4,904	3,446,268	3,446,268	.....	.....	.....
29	Worcester, Mass.....	2,354,402	2,354,402	.....	.....	2,353,602	800	2,102,255	1,796,295	.....	226,668	79,292
30	Seattle, Wash.....	4,190,439	2,833,685	1,356,754	.....	4,190,251	188	3,339,407	3,339,407	.....	.....	.....
31	Memphis, Tenn.....	1,997,647	1,997,647	.....	.....	1,997,453	194	1,586,429	1,584,335	2,094	.....	.....
32	Omaha, Nebr.....	1,961,470	1,292,436	669,034	.....	1,961,464	6	1,552,679	1,523,425	27,434	1,820	.....
33	New Haven, Conn....	1,949,297	1,918,912	21,946	8,439	1,948,743	554	1,669,013	1,601,081	9,691	49,671	8,570
34	Scranton, Pa.....	1,346,124	660,213	685,911	.....	1,345,770	354	955,794	902,175	12,942	4,077	36,600
35	Syracuse, N. Y.....	2,316,526	2,316,526	.....	.....	2,307,074	9,452	2,018,277	1,951,740	13,019	53,518	.....
36	St. Joseph, Mo.....	939,213	581,197	358,016	.....	938,623	590	736,083	701,313	887	33,883	.....
37	Portland, Oreg.....	2,496,191	1,366,869	895,373	233,949	2,496,012	179	1,704,734	1,704,734	.....	.....	.....
38	Paterson, N. J.....	1,825,495	1,825,495	.....	.....	1,824,935	560	1,372,818	1,180,038	74,769	112,511	5,500
39	Atlanta, Ga.....	1,593,814	1,593,814	.....	.....	1,587,079	6,735	1,267,442	1,215,208	12,101	26,797	13,336
40	Richmond, Va.....	1,775,600	1,775,600	.....	.....	1,771,993	3,607	1,536,127	1,528,999	3,646	.....	3,482
41	Dayton, Ohio.....	1,606,871	970,169	636,702	.....	1,606,871	.....	1,303,901	1,303,901	.....	.....	.....
42	Fall River, Mass.....	1,692,275	1,692,275	.....	.....	1,685,500	6,775	1,518,812	1,369,796	.....	100,128	48,888
43	Nashville, Tenn.....	1,324,986	1,324,986	.....	.....	1,324,962	24	954,502	946,109	8,393	.....	.....
44	Grand Rapids, Mich..	1,532,425	1,532,425	.....	.....	1,532,162	263	1,246,190	1,238,287	7,903	.....	.....
45	Hartford, Conn.....	2,016,013	1,720,169	295,844	.....	2,016,013	.....	1,874,257	1,558,697	7,722	305,319	2,519
46	Cambridge, Mass.....	2,074,148	2,074,148	.....	.....	2,061,424	12,724	2,056,788	1,868,308	.....	157,430	31,050

[1] Exclusive of receipts from permits issued by public service enterprises, which are reported in Table 14.

GENERAL REVENUES: 1908.

assigned to each, see page 79. For a text discussion of this table, see page 33.]

CLASSIFIED BY SOURCE—continued.

Licenses and permits.						Fines and forfeits.	Subventions, grants, and gifts.					Miscellaneous general revenues.	City number.
Total.	Liquor licenses and taxes.	Other business licenses.	Dog licenses.	General licenses.	Permits.[1]		Total.	Subventions and grants from other civil divisions.		Gifts from private individuals.			
								For education.	For other purposes.	For expenses.	For outlays.		
$50,435,297	$40,716,637	$6,712,567	$585,762	$1,055,184	$1,365,147	$3,893,719	$31,545,785	$19,408,529	$9,219,788	$1,646,854	$1,270,614	$19,663	
33,078,749	27,785,473	3,187,877	304,843	830,865	969,691	2,338,701	18,943,151	8,017,799	8,903,824	1,408,484	613,044	18,505	
8,588,073	6,622,476	1,437,733	138,881	173,381	215,602	662,296	5,795,884	5,165,790	54,507	135,526	440,061	637	
4,675,527	3,662,559	815,343	78,794	23,359	95,472	420,984	4,134,151	3,800,742	101,902	67,890	163,617	430	
4,092,948	2,646,129	1,271,614	63,244	27,579	84,382	471,738	2,672,599	2,424,198	159,555	34,954	53,892	91	
GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.													
$8,972,746	$7,927,300	$516,142	.....	$40,288	$489,016	$1,026,232	$2,390,224	$1,824,525	.....	$565,699	.....	$9,584	1
8,608,914	7,252,687	642,631	$123,184	438,872	151,540	548,790	545,291	340,585	.....	201,206	$3,500	.....	2
2,358,666	1,969,459	252,847	.....	9,300	127,060	50,917	3,543,598	997,845	$2,024,474	307,484	213,795	.....	3
1,495,724	1,122,000	215,598	23,340	104,174	30,612	107,020	423,828	283,243	.....	14,085	126,500	21	4
1,239,063	1,151,378	51,022	29,382	7,281	.....	135,141	83,063	.....	9,153	73,910	.....	1,155	5
902,959	752,859	71,349	32,173	40,124	6,454	9,569	531,787	531,787	.....	.....	.....	.....	6
945,543	785,147	60,175	7,510	92,376	335	100,570	868,310	369,457	443,099	54,604	1,150	34	7
1,329,358	1,306,084	6,890	6,415	3,509	6 460	23,901	362,680	251,565	4,285	24,830	82,000	1,005	8
709,633	601,168	68,878	11,831	16,215	11,541	35,020	198,884	145,798	37,828	15,258	.....	.....	9
1,582,537	1,147,182	366,328	9,086	8,560	51,381	33,718	693,877	674,194	.....	19,558	125	1,486	10
867,432	806,516	31,956	7,129	2,534	19,297	12,334	699,865	670,119	6,868	22,309	569	.....	11
1,202,488	1,042,967	86,877	6,556	58,247	7,841	31,140	243,290	119,738	4,206	32,941	86,405	357	12
869,525	421,110	405,530	22,340	1,635	18,910	56,105	356,982	263,393	68,058	25,531	.....	.....	13
734,212	478,502	234,656	2,848	4,382	13,824	32,485	306,496	185,257	.....	22,239	99,000	3,397	14
644,750	464,744	135,713	21,490	3,368	19,435	112,067	6,240,201	.....	6,226,219	13,982	.....	1,466	15
615,199	556,370	41,285	1,559	.....	15,985	23,672	1,454,775	1,360,293	79,634	14,848	.....	.....	16
GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.													
$483,334	$430,460	$21,987	$4,163	$13,983	$12,741	$57,616	$224,576	$210,196	.....	$4,092	$10,288	.....	17
595,739	552,812	14,186	2,222	.....	26,519	5,673	642,758	634,589	.....	8,169	.....	.....	18
279,139	192,192	20,738	9,259	42,277	14,673	17,915	291,029	282,777	$336	7,916	.....	.....	19
558,448	373,471	145,723	8,204	31,050	.....	13,849	333,974	271,725	5,751	7,498	49,000	.....	20
421,202	397,440	16,906	1,754	365	4,737	21,812	141,670	138,320	.....	3,350	.....	.....	21
241,330	191,063	36,195	11,759	1,397	916	5,241	57,189	32,724	.....	24,465	.....	.....	22
309,534	286,138	13,635	7,928	1,833	.....	12,743	102,581	79,468	.....	23,113	.....	$456	23
535,419	315,750	109,440	13,565	24,804	12,060	60,243	119,868	119,178	.....	490	.....	.....	24
412,739	404,104	7,833	.....	382	420	2,295	81,411	79,550	.....	1,861	.....	82	25
416,618	311,915	71,124	6,842	9,307	17,430	23,621	176,342	67,815	.....	8,527	100,000	61	26
285,063	244,526	12,030	1,640	25,340	1,547	7,629	83,401	82,967	.....	434	.....	38	27
717,594	398,825	251,496	16,788	.....	50,485	66,147	1,043,263	1,029,542	.....	13,721	.....	.....	28
13,640	678	8,811	3,129	1,022	.....	6,360	232,147	6,274	.....	34	225,839	.....	29
364,006	301,725	44,214	6,530	.....	11,537	101,592	385,434	384,934	.....	.....	500	.....	30
189,207	99,553	83,638	1,408	.....	4,608	16,795	205,216	203,250	.....	1,966	.....	.....	31
293,967	256,000	13,197	3,141	.....	21,629	11,563	103,261	36,297	23,669	795	42,500	.....	32
172,053	152,788	7,280	2,740	1,806	7,439	19,418	88,813	66,478	6,414	4,615	11,306	.....	33
267,522	244,396	11,861	4,110	1,605	5,550	17,270	105,538	105,538	.....	.....	.....	.....	34
221,189	199,879	13,481	5,072	886	1,871	5,041	72,019	59,459	.....	12,560	.....	.....	35
121,174	84,952	28,760	1,730	4,135	1,597	8,400	73,556	72,356	.....	1,038	162	.....	36
454,273	367,425	73,523	5,774	556	6,995	26,287	310,897	309,475	.....	1,422	.....	.....	37
198,990	171,970	13,595	6,203	.....	7,222	8,214	245,473	242,312	.....	3,161	.....	.....	38
191,141	.....	189,059	1,361	721	.....	70,794	64,437	64,437	.....	.....	.....	.....	39
165,921	80,856	78,109	6,956	.....	.....	13,360	60,192	55,614	4,578	.....	.....	.....	40
240,724	224,410	5,238	854	8,982	1,240	4,347	57,899	57,791	.....	108	.....	.....	41
156,501	149,435	5,997	.....	1,069	.....	11,614	5,348	5,314	.....	34	.....	.....	42
124,174	63,650	58,333	.....	.....	2,191	27,998	218,312	218,312	.....	.....	.....	.....	43
77,312	56,306	15,459	3,491	.....	2,056	5,091	203,832	194,970	4,400	4,462	.....	.....	44
76,107	69,718	3,113	2,258	915	103	5,848	59,801	49,197	9,359	779	466	.....	45
3,993	39	2,772	.....	1,146	36	7,520	5,847	4,931	.....	916	.....	.....	46

[1] Not reported separately.

TABLE 10.—RECEIPTS FROM

[For a list of the cities arranged alphabetically by states, with the number

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

City number.	CITY.	Total receipts from general revenues.	CLASSIFIED BY DIVISION OF THE GOVERNMENT OF THE CITY RECEIVING.			CLASSIFIED BY CHARACTER.		CLASSIFIED BY SOURCE.				
			City corporation.	School districts.	Other divisions of the government of the city.	For meeting governmental costs.	Receipts subsequently counterbalanced by refund payments.	Taxes.				
								Total.	General property.		Special property and business.	Poll.
									Original levies.	Penalties.		
47	Albany, N. Y.	$1,454,348	$1,454,348			$1,451,083	$3,265	$1,212,465	$1,135,758		$76,707	
48	Reading, Pa.	930,159	622,822	$307,337		929,973	186	784,186	741,190	$8,001	1,995	$33,000
49	Lowell, Mass.	1,598,304	1,598,304			1,597,846	458	1,449,857	1,323,552		92,305	34,000
50	Trenton, N. J.	1,074,995	1,074,995			1,071,817	3,178	562,954	534,175	12,896	10,883	5,000
51	Bridgeport, Conn.	1,347,172	1,347,172			1,346,499	673	1,130,522	1,096,709	9,325	17,439	7,049
52	Camden, N. J.	1,074,931	1,074,931			1,074,921	10	674,131	635,416	1,033	30,875	6,807
53	Wilmington, Del.	718,019	718,019			717,530	489	669,604	662,682	5,812	1,110	
54	Des Moines, Iowa.	1,389,115	801,921	587,194		1,389,097	18	1,214,259	1,197,167	17,092		
55	Lynn, Mass.	1,254,602	1,254,602			1,254,290	312	1,238,189	1,106,260		89,929	42,000
56	New Bedford, Mass.	1,484,811	1,484,811			1,484,153	658	1,391,364	1,232,626		122,328	36,410
57	Kansas City, Kans.	829,837	489,687	322,687	$17,463	829,809	28	763,475	757,331		6,144	
58	Springfield, Mass.	1,611,154	1,611,154			1,610,580	574	1,484,072	1,258,359		185,913	39,800
59	Troy, N. Y.	1,278,441	1,216,908	61,533		1,276,296	2,145	1,090,099	1,046,416	6,441	37,242	
60	Oakland, Cal.	2,132,689	1,609,997	519,236	3,456	2,128,256	4,433	1,334,268	1,333,916	352		
61	Lawrence, Mass.	982,852	982,852			969,226	13,626	822,055	762,884		38,689	20,482
62	Somerville, Mass.	1,166,436	1,166,436			1,166,390	46	1,140,256	1,020,852		81,310	38,094
63	Duluth, Minn.	1,254,649	784,953	469,696		1,253,542	1,107	955,381	951,130		4,251	
64	Savannah, Ga.	777,565	777,565			766,382	11,183	588,255	587,010	1,245		
65	Norfolk, Va.	1,100,926	1,100,926			1,100,576	350	772,758	677,153	9,899	83,802	1,904
66	Yonkers, N. Y.	1,328,115	1,328,115			1,324,315	3,800	1,152,415	1,101,835	31,947	18,633	
67	Schenectady, N. Y.	877,506	877,506			870,747	6,759	702,600	677,069	4,285	21,246	
68	Hoboken, N. J.	1,047,886	1,047,886			1,047,686	200	577,991	562,416	3,001	11,853	721
69	Peoria, Ill.	991,000	555,777	358,243	76,980	990,374	626	795,629	787,617		8,012	
70	Utica, N. Y.	1,055,741	1,055,741			1,053,137	2,604	860,562	792,724	1,836	66,002	
71	Manchester, N. H.	786,322	786,322			786,246	76	715,814	546,196	4,622	140,792	24,204
72	Evansville, Ind.	787,393	478,827	308,566		786,913	480	600,863	595,063			5,800
73	San Antonio, Tex.	964,642	767,417	197,225		964,158	484	818,467	806,126	5,199		7,142
74	Elizabeth, N. J.	869,470	869,470			869,156	314	512,296	489,141	9,456	1,699	12,000
75	Waterbury, Conn.	854,029	839,231	14,798		854,018	11	726,230	706,267	5,369	9,854	4,740
76	Salt Lake City, Utah.	1,504,564	843,055	661,509		1,501,439	3,125	1,050,299	1,034,420			15,879
77	Wilkes-Barre, Pa.	659,061	370,819	288,242		658,429	632	535,528	506,195	1,676	3,195	24,462
78	Erie, Pa.	655,744	388,689	267,055		655,669	75	525,617	522,124	1,914	1,579	(2)
79	Houston, Tex.	1,064,591	1,064,591			1,062,247	2,344	917,277	910,275			7,002
80	Tacoma, Wash.	1,238,653	681,586	519,394	37,673	1,236,875	1,778	936,810	936,810			
81	Harrisburg, Pa.	756,961	445,412	311,549		756,938	23	629,580	617,864	4,180	1,860	5,676
82	Portland, Me.	1,072,758	1,071,961		797	1,072,671	87	993,930	915,671		53,559	24,700
83	Charleston, S. C.	846,116	731,673	114,443		839,718	6,398	580,356	549,671	1,110	29,575	
84	Youngstown, Ohio.	767,136	482,847	284,289		767,136		592,418	592,418			
85	Dallas, Tex.	1,197,246	1,197,246			1,196,455	791	1,050,962	1,046,072	4,890		
86	Terre Haute, Ind.	676,448	371,198	305,250		675,921	527	393,640	390,079			3,561
87	Akron, Ohio.	637,718	384,291	253,427		637,718		532,583	532,583			
88	Fort Wayne, Ind.	646,024	387,808	258,216		646,024		521,036	505,646			15,390
89	Holyoke, Mass.	825,432	825,432			825,185	247	753,461	668,320		70,088	15,053
90	Brockton, Mass.	757,402	757,402			757,352	50	740,674	648,296		63,642	28,736
91	Covington, Ky.	493,568	493,568			493,450	118	385,206	385,206			
92	Lincoln, Nebr.	539,768	350,211	189,557		539,369	399	493,830	484,586	108		9,136
93	Saginaw, Mich.	781,367	781,367			779,818	1,549	538,350	514,371	23,979		

[1] Exclusive of receipts from permits issued by public service enterprises, which are reported in Table 14.

GENERAL REVENUES: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 33.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

CLASSIFIED BY SOURCE—continued.

Licenses and permits.						Fines and forfeits.	Subventions, grants, and gifts.					Miscellaneous general revenues.	City number.
Total.	Liquor licenses and taxes.	Other business licenses.	Dog licenses.	General licenses.	Permits.[1]		Total.	Subventions and grants from other civil divisions.		Gifts from private individuals.			
								For education.	For other purposes.	For expenses.	For outlays.		
$187,785	$178,919	$4,046	$4,057	$705	$58	$2,029	$52,069	$43,022	.....	$9,047	.....	.....	47
59,506	49,600	4,317	2,666	.....	2,923	1,344	85,123	85,123	.....	.....	.....	.....	48
140,228	132,333	7,093	.....	802	.....	4,522	3,697	3,697	.....	.....	.....	.....	49
128,787	110,500	8,472	6,262	.....	3,553	6,285	376,969	371,629	.....	5,340	.....	.....	50
142,045	133,439	2,244	2,245	1,035	3,082	12,498	62,107	47,140	$10,995	1,472	$2,500	.....	51
135,324	125,125	4,440	.....	.....	5,759	3,494	261,982	261,406	.....	576	.....	.....	52
6,982	.....	1,769	2,868	.....	2,345	6,289	35,144	34,980	.....	164	.....	.....	53
110,761	90,299	14,746	1,900	.....	3,816	27,497	36,598	36,156	.....	442	.....	.....	54
4,406	.....	3,583	.....	823	.....	8,291	3,716	3,716	.....	.....	.....	.....	55
85,021	79,543	4,634	.....	844	.....	3,946	4,480	4,480	.....	.....	.....	.....	56
38,859	.....	34,826	2,926	75	1,032	3,523	23,980	17,980	1,000	5,000	.....	.....	57
96,026	92,616	2,697	.....	713	.....	7,966	23,090	4,440	.....	50	18,600	.....	58
147,199	141,296	2,153	3,160	590	.....	604	40,539	33,671	.....	6,868	.....	.....	59
296,064	179,240	82,506	7,757	.....	16,561	59,353	453,004	450,167	.....	2,837	.....	.....	60
152,313	148,571	2,871	.....	871	.....	6,349	2,135	956	.....	1,179	.....	.....	61
2,088	28	1,370	.....	690	.....	4,910	19,182	4,214	.....	.....	14,968	.....	62
198,479	182,000	9,505	1,818	118	5,038	25,623	75,166	69,790	.....	75	5,301	.....	63
153,642	.....	151,729	1,913	.....	.....	35,163	505	.....	.....	505	.....	.....	64
292,643	107,941	182,348	2,354	.....	.....	1,241	34,284	30,422	2,862	1,000	.....	.....	65
131,844	121,845	3,790	1,218	683	4,308	4,076	39,780	31,908	.....	7,872	.....	.....	66
138,083	131,093	3,172	2,687	500	631	7,563	29,249	26,125	.....	3,124	.....	$11	67
136,577	126,110	6,026	2,338	.....	2,103	1,588	331,730	331,628	.....	102	.....	.....	68
170,320	155,040	8,618	1,730	478	4,454	11,723	13,328	9,766	.....	3,562	.....	.....	69
146,889	139,754	3,593	2,886	656	.....	2,799	45,491	31,925	.....	3,642	9,924	.....	70
62,809	56,379	1,852	2,704	613	1,261	4,121	3,578	3,578	.....	.....	.....	.....	71
91,922	74,175	7,558	2,856	7,013	320	1,556	93,052	90,876	418	1,758	.....	.....	72
43,092	31,500	4,383	1,721	.....	5,488	12,470	90,416	88,392	.....	1,387	637	197	73
97,357	86,304	2,698	3,280	.....	5,075	1,815	258,002	255,830	500	1,672	.....	.....	74
73,182	68,287	1,298	1,764	.....	1,833	12,922	41,695	41,641	.....	2	52	.....	75
214,844	143,963	62,590	2,237	167	5,887	16,575	222,846	222,846	.....	.....	.....	.....	76
69,931	56,400	8,659	162	.....	4,710	5,742	47,860	47,846	.....	14	.....	.....	77
68,511	56,400	8,981	1,840	.....	1,290	3,039	58,577	56,196	.....	.....	2,381	.....	78
33,032	25,561	4,466	582	.....	2,423	11,844	102,438	102,413	.....	25	.....	.....	79
133,665	120,510	10,597	1,439	.....	1,119	10,385	157,793	157,793	.....	.....	.....	.....	80
71,358	55,600	13,534	1,403	.....	821	1,431	54,592	52,749	.....	1,843	.....	.....	81
1,068	.....	1,068	.....	.....	.....	723	77,037	58,772	6,029	.....	12,236	.....	82
95,697	.....	95,482	215	.....	.....	40,733	129,330	67,917	59,922	1,491	.....	.....	83
135,407	129,094	1,745	1,077	110	3,381	8,162	31,149	30,649	.....	50	450	.....	84
41,405	34,844	4,911	1,650	.....	.....	9,824	94,833	92,036	.....	197	2,600	222	85
77,115	68,214	3,371	886	.....	4,644	3,345	202,348	200,758	.....	1,590	.....	.....	86
70,283	68,480	1,718	.....	85	.....	2,509	32,343	27,129	5,000	214	.....	.....	87
40,996	31,800	7,712	1,300	.....	184	3,407	80,585	79,545	.....	1,040	.....	.....	88
63,228	61,002	1,651	.....	575	.....	5,027	3,716	1,666	300	1,750	.....	.....	89
3,231	.....	2,717	.....	514	.....	9,036	4,461	4,461	.....	.....	.....	.....	90
35,272	21,133	9,068	277	4,699	95	1,515	71,575	71,575	.....	.....	.....	.....	91
12,716	5,324	5,509	831	.....	1,052	3,721	29,501	14,501	6,000	.....	9,000	.....	92
47,535	42,297	3,227	1,785	.....	226	2,406	193,076	97,232	8,876	2,000	84,968	.....	93

[1] Not reported separately.

TABLE 10.—RECEIPTS FROM

[For a list of the cities arranged alphabetically by states, with the number

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

City number.	CITY.	Total receipts from general revenues.	CLASSIFIED BY DIVISION OF THE GOVERNMENT OF THE CITY RECEIVING.			CLASSIFIED BY CHARACTER.		CLASSIFIED BY SOURCE.				
								Taxes.				
			City corporation.	School districts.	Other divisions of the government of the city.	For meeting governmental costs.	Receipts subsequently counterbalanced by refund payments.	Total.	General property.		Special property and business.	Poll.
									Original levies.	Penalties.		
94	Altoona, Pa.	$484,601	$282,761	$201,840		$484,388	$213	$388,546	$387,062		$1,484	(1)
95	Spokane, Wash.	1,342,602	719,461	623,141		1,336,744	5,858	879,440	879,006	$434		
96	Lancaster, Pa.	351,293	205,754	145,539		351,234	59	269,585	266,052		2,073	$1,460
97	Birmingham, Ala.	734,507	734,507			730,623	3,884	330,501	329,281	1,200		20
98	Bayonne, N. J.	737,292	737,292			735,031	2,261	443,183	429,607	13,576		
99	South Bend, Ind.	537,949	305,952	231,997		537,861	88	444,328	439,142			5,186
100	Butte, Mont.	714,009	415,147	298,862		711,914	2,095	447,859	421,720	870		25,269
101	McKeesport, Pa.	541,566	277,724	263,842		541,513	53	466,103	458,296	6,707	1,100	(1)
102	Pawtucket, R. I.	715,068	715,068			715,068		645,245	640,309	1,127	6	3,803
103	Sioux City, Iowa.	604,169	358,144	246,025		604,140	29	512,404	512,404			
104	Johnstown, Pa.	486,459	275,665	210,794		486,294	165	374,964	362,085		1,357	11,522
105	Dubuque, Iowa.	458,063	326,167	131,896		458,033	30	412,255	410,177	2,078		
106	Binghamton, N. Y.	420,543	420,543			419,918	625	341,524	321,111	3,956	16,457	
107	Mobile, Ala.	429,963	429,963			429,157	806	290,348	287,140	3,208		
108	Augusta, Ga.	519,661	519,661			517,294	2,367	448,459	437,330	1,367	9,762	
109	East St. Louis, Ill.	683,735	427,270	256,465		683,511	224	497,423	493,160		4,263	
110	Passaic, N. J.	487,858	487,858			486,666	1,192	267,762	260,331	4,631	1,531	1,269
111	Topeka, Kans.	519,270	271,674	247,596		519,040	230	480,547	475,987	1,683	2,877	
112	Allentown, Pa.	473,498	262,530	210,968		473,407	91	388,898	366,163	1,344	1,391	20,000
113	Atlantic City, N. J.	1,079,295	1,079,295			1,079,159	136	739,921	735,569	4,189		163
114	Springfield, Ohio.	410,618	309,822	100,796		410,618		346,517	346,517			
115	Montgomery, Ala.	442,894	442,894			436,334	6,560	232,165	228,632	3,533		
116	Davenport, Iowa.	721,993	486,367	235,626		721,409	584	627,810	627,664	146		
117	Little Rock, Ark.	482,060	263,371	218,689		482,048	12	281,336	274,848			6,488
118	Wheeling, W. Va.	435,400	266,301	169,099		432,263	3,137	372,623	366,279	416	3,548	2,380
119	Springfield, Ill.	627,832	343,779	220,419	$63,634	626,437	1,395	496,606	494,877		1,729	
120	York, Pa.	395,304	204,153	191,151		395,304		323,575	310,763	4,591	1,021	7,200
121	Malden, Mass.	650,555	650,555			650,555		644,498	518,361		107,919	18,218
122	Wichita, Kans.	367,561	205,458	162,103		367,494	67	337,228	334,448		2,780	
123	Bay City, Mich.	562,257	562,257			561,859	398	420,821	408,990	11,831		
124	South Omaha, Nebr.	340,102	188,129	151,973		336,541	3,561	245,090	245,090			
125	Quincy, Ill.	475,264	336,079	139,185		475,264		382,378	382,378			
126	Newcastle, Pa.	379,394	210,558	168,836		379,233	161	328,128	323,246	3,906	976	(1)
127	Superior, Wis.	611,645	611,645			611,400	245	485,372	478,644		6,728	
128	Canton, Ohio.	503,401	312,437	190,964		503,401		401,857	401,857			
129	Jacksonville, Fla.	487,118	487,118			487,110	8	341,910	335,501	6,409		
130	Chester, Pa.	331,975	192,568	139,407		331,967	8	272,329	265,672	2,993	761	2,903
131	Chelsea, Mass.	500,630	500,630			500,617	13	465,022	433,160		17,558	14,304
132	Joplin, Mo.	292,180	165,720	126,460		286,349	5,831	211,913	201,289	874	9,750	
133	Newton, Mass.	1,385,031	1,385,031			1,370,550	14,481	1,376,074	1,128,905		228,659	18,510
134	Salem, Mass.	550,576	550,576			546,122	4,454	535,948	457,160		60,516	18,272
135	Haverhill, Mass.	504,076	504,076			504,056	20	497,022	425,118		50,404	21,500
136	Rockford, Ill.	479,386	217,696	261,690		475,733	3,653	437,815	435,476		2,339	
137	Knoxville, Tenn.	472,733	472,733			472,176	557	327,563	326,298			1,265
138	Galveston, Tex.	587,905	498,934	88,971		587,660	245	455,651	455,617			34
139	Elmira, N. Y.	488,296	488,296			487,473	823	404,260	393,890	2,421	7,949	
140	New Britain, Conn.	491,759	491,759			491,693	66	430,293	416,760	2,583	9,310	1,640
141	Oklahoma City, Okla.	407,761	244,345	163,416		407,748	13	324,609	324,609			
142	Kalamazoo, Mich.	425,755	220,245	205,510		425,387	368	347,480	346,654	826		
143	Woonsocket, R. I.	334,181	334,181			334,181		299,638	294,709	3,383	4	1,542
144	Chattanooga, Tenn.	515,706	515,706			514,842	864	338,067	338,067			
145	Racine, Wis.	465,192	465,192			464,944	248	341,357	337,100	65	4,192	
146	Fitchburg, Mass.	583,290	583,290			580,654	2,636	536,141	462,907		58,418	14,816
147	Auburn, N. Y.	520,105	520,105			519,163	942	464,598	448,828	4,176	11,594	
148	Joliet, Ill.	404,084	269,033	135,051		404,084		258,640	256,656		1,984	
149	Macon, Ga.	328,482	328,482			326,963	1,519	254,466	244,555	1,166	4,849	3,896
150	West Hoboken, N. J.	308,423	308,423			307,943	480	162,799	156,537	5,142		1,120
151	Everett, Mass.	439,841	439,841			439,609	232	433,206	387,733		30,623	14,850
152	Oshkosh, Wis.	378,338	378,338			378,300	38	317,415	313,305		4,110	
153	Sacramento, Cal.	750,067	540,340	209,727		750,042	25	544,199	544,013	186		
154	Pueblo, Colo.	679,164	438,828	240,336		677,820	1,344	520,255	520,255			
155	Newport, Ky.	297,153	297,153			297,009	144	217,203	217,203			
156	Taunton, Mass.	472,852	472,852			472,268	584	426,590	348,269		62,537	15,784
157	La Crosse, Wis.	372,975	372,975			372,975		301,833	298,958		2,875	
158	Fort Worth, Tex.	753,077	753,077			752,521	556	658,821	643,932	8,796		6,093
	San Juan, P. R.	421,612	421,612			421,609	3	252,274	250,300	1,974		

[1] Exclusive of receipts from permits issued by public service enterprises, which are reported in Table 14.

GENERAL REVENUES: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 33.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

CLASSIFIED BY SOURCE—continued.

Licenses and permits.						Fines and forfeits.	Subventions, grants, and gifts.				Miscellaneous general revenues.	City number.
Total.	Liquor licenses and taxes.	Other business licenses.	Dog licenses.	General licenses.	Permits.[1]		Total.	Subventions and grants from other civil divisions.		Gifts from private individuals.		
								For education.	For other purposes.	For expenses.	For outlays.	
$47,227	$25,179	$18,714	$2,040	.....	$1,294	$6,363	$42,465	$42,465	.....	.....	.....	.....	94
252,058	225,540	18,676	4,350	$3,492	.....	35,842	175,262	172,277	.....	$2,985	.....	.....	95
41,892	30,000	2,730	.....	.....	9,162	332	39,484	39,382	.....	2	$100	.....	96
276,688	.....	265,925	1,356	3,487	5,920	37,027	90,291	90,194	.....	97	.....	.....	97
55,749	50,775	1,554	914	7	2,499	1,770	236,590	236,590	.....	.....	.....	.....	98
24,400	20,000	2,711	.....	.....	1,689	1,353	67,868	66,421	.....	1,447	.....	.....	99
95,384	49,560	41,990	2,315	170	1,349	30,197	140,569	140,569	.....	.....	.....	.....	100
32,654	28,800	3,044	706	.....	104	6,455	36,354	36,304	.....	50	.....	.....	101
52,824	44,338	4,935	2,234	432	885	4,500	12,499	10,552	.....	1,947	.....	.....	102
60,844	54,933	5,565	346	.....	.....	15,329	15,592	15,592	.....	.....	.....	.....	103
64,801	34,320	24,193	1,430	.....	4,858	12,927	33,767	33,767	.....	.....	.....	.....	104
35,061	32,310	1,849	522	.....	380	211	10,536	10,536	.....	.....	.....	.....	105
53,214	48,318	2,668	1,761	467	.....	1,913	23,892	23,892	.....	.....	.....	.....	106
130,773	27,432	98,748	806	283	3,504	8,842	.....	.....	.....	.....	.....	.....	107
63,297	.....	62,076	1,221	.....	.....	5,306	2,599	.....	.....	2,599	.....	.....	108
177,246	148,499	27,482	1,265	.....	.....	1,492	7,574	7,574	.....	.....	.....	.....	109
66,721	58,788	3,512	.....	.....	4,421	3,334	149,989	149,932	.....	57	.....	$52	110
14,592	.....	8,512	2,706	228	3,146	12,044	12,087	11,648	.....	439	.....	.....	111
45,270	30,000	12,035	1,152	.....	2,083	2,513	36,817	36,817	.....	.....	.....	.....	112
198,223	110,250	77,162	1,680	.....	9,131	7,688	133,463	133,463	.....	.....	.....	.....	113
47,857	45,119	1,183	795	565	195	3,535	12,709	12,709	.....	.....	.....	.....	114
151,273	34,500	116,025	.....	3	745	17,725	41,731	19,951	$20,750	.....	1,030	.....	115
57,194	50,678	4,251	1,815	.....	450	21,348	15,641	15,641	.....	.....	.....	.....	116
105,728	71,701	30,117	2,257	.....	1,653	28,966	66,030	33,447	32,583	.....	.....	.....	117
35,021	26,059	8,163	670	129	.....	7,051	20,705	20,705	.....	.....	.....	.....	118
117,500	107,896	7,907	.....	.....	1,697	5,890	7,836	7,763	.....	73	.....	.....	119
29,003	14,000	11,855	665	.....	2,543	786	41,880	41,880	.....	.....	.....	.....	120
1,610	.....	1,204	.....	370	36	1,200	3,247	2,259	988	.....	.....	.....	121
13,770	.....	8,118	1,477	730	3,445	7,835	8,728	8,728	.....	.....	.....	.....	122
39,008	37,115	836	1,033	.....	24	359	102,069	100,269	1,800	.....	.....	.....	123
80,065	76,100	3,224	446	.....	295	2,188	12,759	9,465	3,294	.....	.....	.....	124
75,559	71,686	1,986	1,887	.....	.....	3,984	13,343	7,870	.....	15	5,458	.....	125
22,420	8,400	12,046	783	.....	1,191	3,764	25,082	25,082	.....	.....	.....	.....	126
91,110	81,630	8,449	1,031	.....	.....	8,819	26,344	23,219	.....	3,125	.....	.....	127
74,536	72,270	273	320	33	1,640	821	26,187	24,280	.....	1,907	.....	.....	128
127,645	68,750	58,721	174	.....	.....	17,563	.....	.....	.....	.....	.....	.....	129
26,240	18,656	4,387	1,295	.....	1,908	831	32,569	32,569	.....	.....	.....	.....	130
30,476	27,493	1,213	1,437	333	.....	4,868	264	.....	264	.....	.....	.....	131
51,004	27,423	22,510	185	.....	886	11,935	17,328	17,253	.....	75	.....	.....	132
1,160	17	802	.....	341	.....	2,197	5,600	3,601	999	1,000	.....	.....	133
1,382	22	981	.....	379	.....	3,050	10,196	1,891	3,470	250	4,585	.....	134
1,876	.....	1,534	.....	342	.....	3,279	1,899	1,899	.....	.....	.....	.....	135
3,973	20	3,953	.....	.....	.....	3,674	33,924	11,325	22,535	64	.....	.....	136
71,116	.....	69,423	.....	.....	1,693	11,398	62,656	61,631	.....	1,025	.....	.....	137
27,546	18,250	726	860	7,710	.....	6,655	98,053	40,409	57,594	50	.....	.....	138
60,806	57,448	1,834	267	1,257	.....	1,320	21,910	20,757	.....	1,153	.....	.....	139
27,138	23,490	1,863	632	443	710	7,079	27,249	22,602	843	3,804	.....	.....	140
17,163	.....	9,448	1,714	.....	6,001	17,182	48,807	13,807	.....	.....	35,000	.....	141
18,727	14,605	2,812	1,058	252	.....	1,666	57,882	57,882	.....	.....	.....	.....	142
27,683	24,067	2,227	1,112	277	.....	.....	6,860	6,860	.....	.....	.....	.....	143
87,268	53,766	33,502	.....	.....	.....	10,571	79,800	68,000	11,500	300	.....	.....	144
86,616	67,680	16,607	2,329	.....	.....	1,689	35,530	27,924	.....	387	7,219	.....	145
34,197	32,270	1,598	.....	329	.....	3,454	9,498	1,823	.....	7,675	.....	.....	146
34,575	32,262	979	985	349	.....	2,602	18,330	17,185	.....	1,145	.....	.....	147
140,809	136,320	2,879	666	.....	944	.....	4,635	4,635	.....	.....	.....	.....	148
64,720	.....	63,737	983	.....	.....	9,296	.....	.....	.....	.....	.....	.....	149
53,333	51,700	1,037	.....	.....	596	229	92,023	91,626	.....	397	.....	39	150
1,218	.....	741	.....	477	.....	1,221	4,196	2,528	1,668	.....	.....	.....	151
35,145	26,800	4,370	3,876	.....	99	1,783	23,995	23,389	.....	606	.....	.....	152
96,665	61,935	32,078	1,732	.....	920	3,909	105,294	104,694	.....	600	.....	.....	153
91,962	80,690	9,496	142	130	1,504	17,425	49,522	49,522	.....	.....	.....	.....	154
24,012	11,485	7,505	48	4,259	715	372	55,566	55,566	.....	.....	.....	.....	155
40,897	39,342	1,250	.....	305	.....	2,467	2,898	1,631	1,267	.....	.....	.....	156
45,264	30,200	12,404	1,641	.....	1,019	729	25,149	23,794	.....	855	500	.....	157
31,694	25,242	1,279	2,125	.....	3,048	13,585	48,977	48,152	.....	825	.....	.....	158
32,198	.....	29,054	.....	.....	3,144	4,401	132,739	84,668	47,471	.....	600	.....	

[1] Not reported separately.

TABLE 11.—RECEIPTS FROM SPECIAL ASSESSMENTS AND FROM PRIVILEGES: 1908.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 38.]

City number.	CITY.	RECEIPTS FROM SPECIAL ASSESSMENTS.							RECEIPTS FROM PRIVILEGES.		
		Total.	Classified by character.		Classified by object.				Total.	Public service.	Minor.
			For meeting governmental costs.	Receipts in error subsequently corrected by refund payments.	For expenses.		For outlays.				
					Original assessments.	Penalties and collectors' fees.	Original assessments.	Penalties and collectors' fees.			
	Grand total	$51,311,221	$50,691,550	$619,671	$1,284,727	$6,089	$49,363,434	$656,971	[1] $7,454,933	[2] $6,952,554	[2] $502,379
	Group I	25,380,020	24,990,286	389,734	337,651	4,624	24,503,099	534,646	[2] 5,633,639	5,175,314	[2] 458,325
	Group II	15,356,051	15,162,076	193,975	616,795	1,439	14,672,117	65,700	[2] 1,210,991	[2] 1,179,302	[2] 31,689
	Group III	5,946,783	5,934,452	12,331	206,707	26	5,706,015	34,035	345,778	337,850	7,928
	Group IV	4,628,367	4,604,736	23,631	123,574	.....	4,482,203	22,590	[2] 264,525	260,088	[2] 4,437
	GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.										
1	New York, N. Y	$10,029,153	$9,855,230	$173,923	.....	.....	$9,540,728	$488,425	[3] $1,199,621	$909,280	[3] $290,341
2	Chicago, Ill	4,765,393	4,633,426	131,967	.....	.....	4,765,393	.....	2,386,275	2,306,662	79,613
3	Philadelphia, Pa	833,746	833,746	.....	.....	.....	823,523	10,223	118,700	116,970	1,730
4	St. Louis, Mo	2,579,733	2,578,709	1,024	$235,009	$4,624	2,339,972	128	391,938	385,905	6,033
5	Boston, Mass	235,509	227,294	8,215	20,133	.....	215,376	.....	95,253	75,122	20,131
6	Baltimore, Md	69,862	69,589	273	.....	.....	69,862	.....	[4] 468,795	434,469	[4] 34,326
7	Pittsburg, Pa	1,453,038	1,451,593	1,445	.....	.....	1,453,038	.....	55,172	37,602	17,570
8	Cleveland, Ohio	1,128,669	1,065,570	63,099	.....	.....	1,128,669	.....	67,177	62,876	4,301
9	Buffalo, N. Y	533,281	533,281	.....	43,324	.....	489,957	.....	151,378	150,573	805
10	San Francisco, Cal	943,257	943,257	.....	.....	.....	943,257	.....	75,782	75,682	100
11	Detroit, Mich	769,624	761,792	7,832	.....	.....	762,346	7,278	58,337	58,337	.....
12	Cincinnati, Ohio	417,835	417,320	515	1,895	.....	415,940	.....	280,995	280,995	.....
13	Milwaukee, Wis	611,709	610,879	830	37,290	.....	574,419	.....	54,127	54,127	.....
14	New Orleans, La	.....	.....	.....	.....	.....	.....	.....	49,531	46,526	3,005
15	Washington, D. C	317,405	316,794	611	.....	.....	317,405	.....	12,148	11,778	370
16	Newark, N. J	691,806	691,806	.....	.....	.....	663,214	28,592	168,410	168,410	.....
	GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.										
17	Minneapolis, Minn	$845,908	$724,223	$121,685	$151,777	$1,432	$688,722	$3,977	$168	.....	$168
18	Jersey City, N. J	216,284	215,612	672	.....	.....	198,900	17,384	[5] 78,984	$74,746	[5] 4,238
19	Indianapolis, Ind	1,715,844	1,715,844	.....	.....	.....	1,715,844	.....	[6] 99,108	[6] 92,518	6,590
20	Louisville, Ky	263,147	263,147	.....	.....	.....	263,147	.....	4,176	3,681	495
21	St. Paul, Minn	409,283	408,438	845	3,065	.....	398,421	7,797	77,925	76,460	1,465
22	Providence, R. I	34,364	34,330	34	.....	.....	34,221	143	178,443	175,655	2,788
23	Rochester, N. Y	823,976	819,271	4,705	95,878	.....	719,958	8,140	46,243	46,163	80
24	Kansas City, Mo	1,036,331	1,036,303	28	.....	.....	1,036,331	.....	186,911	186,911	.....
25	Toledo, Ohio	504,990	501,734	3,256	54,218	.....	450,772	.....	1,000	.....	1,000
26	Denver, Colo	557,511	552,042	5,469	.....	.....	554,639	2,872	110,551	110,484	67
27	Columbus, Ohio	365,362	364,313	1,049	76,261	.....	289,101	.....	5,210	4,484	726
28	Los Angeles, Cal	2,109,166	2,102,746	6,420	19,412	.....	2,089,754	.....	19,212	18,550	662
29	Worcester, Mass	84,350	84,350	.....	40,684	.....	43,666	.....	36,464	36,464	.....
30	Seattle, Wash	3,178,502	3,175,401	3,101	.....	.....	3,178,502	.....	50,164	50,164	.....
31	Memphis, Tenn	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
32	Omaha, Nebr	369,811	369,811	.....	.....	.....	369,811	.....	37,609	37,501	108
33	New Haven, Conn	43,700	43,700	.....	12	7	43,200	481	106	.....	106
34	Scranton, Pa	203,851	203,851	.....	.....	.....	192,928	10,923	.....	.....	.....
35	Syracuse, N. Y	386,416	339,906	46,510	37,064	.....	349,352	.....	.....	.....	.....
36	St. Joseph, Mo	290,211	290,211	.....	.....	.....	290,180	31	550	500	50
37	Portland, Oreg	920,553	920,529	24	6,126	.....	914,427	.....	23,119	23,104	15
38	Paterson, N. J	104,620	104,445	175	.....	.....	91,262	13,358	46,275	46,275	.....
39	Atlanta, Ga	271,633	271,633	.....	77,569	.....	193,793	271	21,851	21,851	.....
40	Richmond, Va	25,613	25,613	.....	.....	.....	25,290	323	70,190	66,170	4,020
41	Dayton, Ohio	162,759	162,759	.....	463	.....	162,296	.....	23,841	14,780	9,061
42	Fall River, Mass	7,224	7,224	.....	.....	.....	7,224	.....	7,103	7,053	50
43	Nashville, Tenn	.....	.....	.....	.....	.....	.....	.....	[7] 48,445	[7] 48,445	.....
44	Grand Rapids, Mich	332,522	332,522	.....	.....	.....	332,522	.....	814	814	.....
45	Hartford, Conn	39,016	39,016	.....	17,877	.....	21,139	.....	25,303	25,303	.....
46	Cambridge, Mass	53,104	53,102	2	36,389	.....	16,715	.....	11,226	11,226	.....

[1] Including receipts in error to the amount of $7,881, reported in footnotes for certain cities. The receipts from the public for meeting governmental costs aggregate $7,447,052.
[2] Including for certain cities receipts in error, subsequently corrected by refund payments.
[3] Including receipts in error to the amount of $3,850, subsequently corrected by refund payments.
[4] Including receipts in error to the amount of $1,436, subsequently corrected by refund payments.
[5] Including receipts in error to the amount of $763, subsequently corrected by refund payments.
[6] Including receipts in error to the amount of $1,671, subsequently corrected by refund payments.
[7] Including receipts in error to the amount of $18, subsequently corrected by refund payments.

TABLE 11.—RECEIPTS FROM SPECIAL ASSESSMENTS AND FROM PRIVILEGES: 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 38.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

City number.	CITY.	RECEIPTS FROM SPECIAL ASSESSMENTS.							RECEIPTS FROM PRIVILEGES.		
		Total.	Classified by character.		Classified by object.				Total.	Public service.	Minor.
			For meeting governmental costs.	Receipts in error subsequently corrected by refund payments.	For expenses.		For outlays.				
					Original assessments.	Penalties and collectors' fees.	Original assessments.	Penalties and collectors' fees.			
47	Albany, N. Y.	$111,225	$111,225				$111,225		$300	$298	$2
48	Reading, Pa.	296,728	296,728				296,728				
49	Lowell, Mass.	32,709	32,677	$32	$20,502		12,207		8,914	8,914	
50	Trenton, N. J.	129,355	129,250	105			112,302	$17,053	17,644	17,644	
51	Bridgeport, Conn.	74,176	74,159	17	20,625	$26	53,525				
52	Camden, N. J.	40,455	40,220	235			40,447	8	22,179	21,860	319
53	Wilmington, Del.	29,186	29,186		1,993		27,193		25,698	25,698	
54	Des Moines, Iowa.	357,755	357,268	487			357,755		13,134	12,984	150
55	Lynn, Mass.	44,681	44,665	16	23,371		21,310		8,839	8,839	
56	New Bedford, Mass.	8,835	8,661	174			8,835		8,640	8,640	
57	Kansas City, Kans.	360,060	359,068	992			360,060		26,991	26,991	
58	Springfield, Mass.	46,440	46,113	327	28,223		18,217		13,609	13,609	
59	Troy, N. Y.	64,382	64,210	172			63,302	1,080			
60	Oakland, Cal.	938,624	938,624				938,624		5,470	5,470	
61	Lawrence, Mass.	23,579	23,530	49	12,616		10,963		3,936	3,936	
62	Somerville, Mass.	55,961	55,961		31,400		24,552		9,010	9,010	
63	Duluth, Minn.	235,986	232,962	3,024	12,287		223,001	698	1,805	1,805	
64	Savannah, Ga.	19,516	19,516				19,516				
65	Norfolk, Va.	810	810				409	401	31,902	29,454	2,448
66	Yonkers, N. Y.	106,227	106,227				100,377	5,850	617		617
67	Schenectady, N. Y.	224,288	224,224	64			222,132	2,156			
68	Hoboken, N. J.	9,477	9,477				9,274	203	16,843	16,843	
69	Peoria, Ill.	79,232	75,738	3,494			79,232		1,000	1,000	
70	Utica, N. Y.	102,255	102,066	189	73		101,031	1,151			
71	Manchester, N. H.	647	647		647						
72	Evansville, Ind.	72,596	72,596		3,950		68,646		12,052	12,012	40
73	San Antonio, Tex.								1,000		1,000
74	Elizabeth, N. J.	85,046	85,046				80,714	4,332	25,897	25,897	
75	Waterbury, Conn.	25,520	25,520				24,755	765	120		120
76	Salt Lake City, Utah.	259,647	259,644	3			259,647		2,305	2,305	
77	Wilkes-Barre, Pa.	24,478	24,454	24			24,436	42	1,344	278	1,066
78	Erie, Pa.	149,648	149,648				149,648		453	453	
79	Houston, Tex.								7,872	7,292	580
80	Tacoma, Wash.	849,051	848,985	66			849,051		19,159	19,159	
81	Harrisburg, Pa.	208,926	208,926				208,926		17,568	17,568	
82	Portland, Me.	22,261	22,155	106	18,543		3,718				
83	Charleston, S. C.								4,332	4,332	
84	Youngstown, Ohio.	186,421	184,323	2,098	766		185,655		560	560	
85	Dallas, Tex.								8,413	7,428	985
86	Terre Haute, Ind.	156,505	156,505				156,505		576	576	
87	Akron, Ohio.	111,254	111,238	16	20,647		90,607		461		461
88	Fort Wayne, Ind.	74,814	74,814				74,814		525	525	
89	Holyoke, Mass.	8,811	8,809	2			8,811		3,538	3,538	
90	Brockton, Mass.	31,818	31,776	42	11,055		20,763		6,208	6,208	
91	Covington, Ky.	70,974	70,377	597			70,974		4,500	4,500	
92	Lincoln, Nebr.	53,799	53,799				53,512	287	12,359	12,219	140
93	Saginaw, Mich.	162,625	162,625				162,616	9	5	5	

TABLE 11.—RECEIPTS FROM SPECIAL ASSESSMENTS AND FROM PRIVILEGES: 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 38.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

City number.	CITY.	RECEIPTS FROM SPECIAL ASSESSMENTS.							RECEIPTS FROM PRIVILEGES.		
		Total.	Classified by character.		Classified by object.				Total.	Public service.	Minor.
			For meeting governmental costs.	Receipts in error subsequently corrected by refund payments.	For expenses.		For outlays.				
					Original assessments.	Penalties and collectors' fees.	Original assessments.	Penalties and collectors' fees.			
94	Altoona, Pa.	$88,651	$88,651	.....	.....	.....	$87,215	$1,436	$100	$100	.....
95	Spokane, Wash.	510,808	510,808	.....	.....	.....	510,808	.....	6,671	6,671	.....
96	Lancaster, Pa.	.....	.....	.....	.....	.....	.....	.....	3,000	3,000	.....
97	Birmingham, Ala.	100,883	92,789	$8,094	.....	.....	100,591	292	863	.....	$863
98	Bayonne, N. J.	67,921	67,917	4	.....	.....	61,201	6,720	12,938	12,938	.....
99	South Bend, Ind.	162,713	152,598	10,115	.....	.....	162,713	.....	500	500	.....
100	Butte, Mont.	93,385	93,363	22	$22,573	.....	70,812	.....	12,461	12,461	.....
101	McKeesport, Pa.	57,835	57,705	130	.....	.....	57,835	.....	.....	.....	.....
102	Pawtucket, R. I.	10,173	10,173	.....	.....	.....	10,131	42	11,113	11,112	1
103	Sioux City, Iowa.	89,245	88,956	289	.....	.....	89,245	.....	9,236	9,236	.....
104	Johnstown, Pa.	.....	.....	.....	.....	.....	.....	.....	1,324	1,000	324
105	Dubuque, Iowa.	46,040	46,036	4	.....	.....	46,040	.....	596	.....	596
106	Binghamton, N. Y.	28,129	28,129	.....	.....	.....	27,564	565	.....	.....	.....
107	Mobile, Ala.	61,267	61,267	.....	.....	.....	61,267	.....	11,705	11,705	.....
108	Augusta, Ga.	13,666	13,476	190	2,610	.....	11,056	.....	12,407	12,407	.....
109	East St. Louis, Ill.	157,546	157,181	365	.....	.....	157,326	220	.....	.....	.....
110	Passaic, N. J.	29,310	29,310	.....	.....	.....	28,000	1,310	11,636	11,636	.....
111	Topeka, Kans.	179,650	179,607	43	224	.....	179,426	.....	125	125	.....
112	Allentown, Pa.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
113	Atlantic City, N. J.	5,942	5,942	.....	.....	.....	5,942	.....	12,677	12,677	.....
114	Springfield, Ohio.	36,901	36,885	16	.....	.....	36,901	.....	.....	.....	.....
115	Montgomery, Ala.	39,875	39,770	105	.....	.....	39,875	.....	.....	.....	.....
116	Davenport, Iowa.	199,252	199,252	.....	.....	.....	199,252	.....	.....	.....	.....
117	Little Rock, Ark.	69,940	69,914	26	.....	.....	69,862	78	5,458	5,458	.....
118	Wheeling, W. Va.	.....	.....	.....	.....	.....	.....	.....	5,731	5,731	.....
119	Springfield, Ill.	143,678	143,678	.....	.....	.....	143,678	.....	.....	.....	.....
120	York, Pa.	5,504	5,504	.....	.....	.....	5,492	12	7,398	6,906	492
121	Malden, Mass.	35,017	34,943	74	9,402	.....	25,615	.....	7,191	7,191	.....
122	Wichita, Kans.	84,494	83,912	582	.....	.....	84,494	.....	25	25	.....
123	Bay City, Mich.	43,082	42,761	321	.....	.....	41,351	1,731	.....	.....	.....
124	South Omaha, Nebr.	45,548	45,548	.....	.....	.....	45,548	.....	3,686	3,686	.....
125	Quincy, Ill.	29,224	29,224	.....	.....	.....	29,224	.....	1,237	1,237	.....
126	Newcastle, Pa.	57,264	57,252	12	.....	.....	54,871	2,393	.....	.....	.....
127	Superior, Wis.	252,393	252,393	.....	13,598	.....	238,795	.....	.....	.....	.....
128	Canton, Ohio.	59,673	59,619	54	.....	.....	59,570	103	.....	.....	.....
129	Jacksonville, Fla.	119,725	119,725	.....	.....	.....	116,784	2,941	12,340	12,340	.....
130	Chester, Pa.	15,088	15,088	.....	.....	.....	15,088	.....	.....	.....	.....
131	Chelsea, Mass.	7,262	7,262	.....	5,756	.....	1,506	.....	3,077	3,077	.....
132	Joplin, Mo.	105,664	105,664	.....	.....	.....	105,664	.....	.....	.....	.....
133	Newton, Mass.	23,021	22,906	115	6,555	.....	16,466	.....	14,367	14,367	.....
134	Salem, Mass.	8,882	8,863	19	6,655	.....	2,226	.....	9,430	9,430	.....
135	Haverhill, Mass.	11,479	11,479	.....	9,549	.....	1,930	.....	6,351	6,351	.....
136	Rockford, Ill.	25,343	24,621	722	.....	.....	25,343	.....	1,604	1,604	.....
137	Knoxville, Tenn.	66,361	66,361	.....	.....	.....	66,361	.....	[1] 3,852	3,489	[1] 363
138	Galveston, Tex.	.....	.....	.....	.....	.....	.....	.....	1,225	1,225	.....
139	Elmira, N. Y.	29,286	29,286	.....	2,969	.....	26,144	173	250	250	.....
140	New Britain, Conn.	25,648	25,637	11	5,981	.....	19,667	.....	.....	.....	.....
141	Oklahoma City, Okla.	669,265	669,265	.....	.....	.....	669,265	.....	.....	.....	.....
142	Kalamazoo, Mich.	53,345	53,260	85	1,472	.....	51,873	.....	.....	.....	.....
143	Woonsocket, R. I.	12,402	12,402	.....	.....	.....	12,402	.....	2,852	2,852	.....
144	Chattanooga, Tenn.	.....	.....	.....	.....	.....	.....	.....	1,375	1,150	225
145	Racine, Wis.	119,102	119,090	12	7,997	.....	111,105	.....	.....	.....	.....
146	Fitchburg, Mass.	10,701	10,701	.....	4,214	.....	6,487	.....	2,876	2,876	.....
147	Auburn, N. Y.	32,641	32,641	.....	7,556	.....	25,085	.....	.....	.....	.....
148	Joliet, Ill.	63,077	62,449	628	.....	.....	63,077	.....	28,317	28,317	.....
149	Macon, Ga.	999	999	.....	.....	.....	999	.....	[2] 8,148	7,000	[2] 1,148
150	West Hoboken, N. J.	36,655	36,655	.....	.....	.....	32,081	4,574	13,428	13,428	.....
151	Everett, Mass.	22,139	22,114	25	6,913	.....	15,226	.....	4,548	4,548	.....
152	Oshkosh, Wis.	94,248	94,083	165	6,020	.....	88,228	.....	1,000	1,000	.....
153	Sacramento, Cal.	122,441	122,441	.....	.....	.....	122,441	.....	4,726	4,726	.....
154	Pueblo, Colo.	97,319	97,319	.....	.....	.....	97,319	.....	.....	.....	.....
155	Newport, Ky.	19,909	19,903	6	.....	.....	19,909	.....	.....	.....	.....
156	Taunton, Mass.	4,095	4,095	.....	2,780	.....	1,315	.....	5,026	5,026	.....
157	La Crosse, Wis.	27,261	25,864	1,397	750	.....	26,511	.....	.....	.....	.....
158	Fort Worth, Tex.	.....	.....	.....	.....	.....	.....	.....	1,655	1,230	425
	San Juan, P. R.	.....	.....	.....	.....	.....	.....	.....	1,638	.....	1,638

[1] Including receipts in error to the amount of $131, subsequently corrected by refund payments.
[2] Including receipts in error to the amount of $12, subsequently corrected by refund payments.

TABLE 12.—RECEIPTS FROM

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Total receipts from departmental services.	CLASSIFIED BY PAYER.				CLASSIFIED BY SOURCE.				CLASSIFIED BY OBJECT FOR WHICH RECEIVED.	
			Receipts from public.			Receipts from departments, offices, enterprises, and funds (service transfers).	Fees.	Charges.	Rents.	Sales.	Expenses.	Outlays.
			Total.	For meeting governmental costs.	Receipts in error subsequently corrected by refund payments.							
	Grand total	$17,083,861	$15,531,942	$15,430,543	$101,399	$1,551,919	$5,472,059	$8,852,568	$1,096,998	$1,662,236	$14,017,447	$3,066,414
	Group I	12,128,019	11,073,270	10,983,795	89,475	1,054,749	4,707,915	5,520,258	766,809	1,133,037	9,906,283	2,221,736
	Group II	2,246,891	1,988,866	1,983,364	5,502	258,025	434,402	1,379,755	189,221	243,513	1,894,647	352,244
	Group III	1,380,727	1,265,381	1,260,227	5,154	115,346	173,370	956,877	64,630	185,850	1,192,342	188,385
	Group IV	1,328,224	1,204,425	1,203,157	1,268	123,799	156,372	995,678	76,338	99,836	1,024,175	304,049
	GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.											
1	New York, N. Y	$1,455,968	$1,455,274	$1,455,274	.....	$694	$638,178	$296,526	$322,999	$198,265	$1,455,968	.....
2	Chicago, Ill	2,467,444	1,761,349	1,690,967	$70,382	706,095	1,333,938	780,393	173,538	179,575	2,467,444	.....
3	Philadelphia, Pa	1,838,962	1,835,775	1,835,775	.....	3,187	594,334	1,224,594	2,570	17,464	1,010,171	$828,791
4	St. Louis, Mo	541,039	446,055	446,055	.....	94,984	318,721	142,215	2,674	77,429	541,039	.....
5	Boston, Mass	813,496	759,534	759,534	.....	53,962	151,981	587,008	33,545	40,962	733,474	80,022
6	Baltimore, Md	226,728	224,387	224,190	197	2,341	14,526	65,249	20,496	126,457	124,328	102,400
7	Pittsburg, Pa	502,406	436,711	436,686	25	65,695	257,704	198,495	24,359	21,848	502,406	.....
8	Cleveland, Ohio	1,445,158	1,393,260	1,375,291	17,969	51,898	229,624	915,547	45,630	254,357	710,167	734,991
9	Buffalo, N. Y	485,150	485,150	485,150	.....	.....	48,022	396,251	1,681	39,196	175,848	309,302
10	San Francisco, Cal	559,960	549,351	549,351	.....	10,609	289,865	201,933	63,094	5,068	559,960	.....
11	Detroit, Mich	369,558	360,979	360,754	225	8,579	74,040	197,783	19,754	77,981	368,496	1,062
12	Cincinnati, Ohio	373,800	373,540	373,540	.....	260	279,681	47,183	17,800	29,136	373,800	.....
13	Milwaukee, Wis	137,573	117,268	117,259	9	20,305	46,390	63,154	12,805	15,224	137,573	.....
14	New Orleans, La	239,567	238,871	238,871	.....	696	157,712	53,601	17,582	10,672	229,275	10,292
15	Washington, D. C	335,356	301,443	301,430	13	33,913	115,667	210,854	1,590	7,245	243,044	92,312
16	Newark, N. J	335,854	334,323	333,668	655	1,531	157,532	139,472	6,692	32,158	273,290	62,564
	GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.											
17	Minneapolis, Minn	$106,372	$106,255	$106,071	$184	$117	$13,335	$51,310	$19,828	$21,899	$106,372	.....
18	Jersey City, N. J	32,493	32,493	32,427	66	.....	23,883	5,305	245	3,060	32,493	.....
19	Indianapolis, Ind	72,390	71,823	71,823	.....	567	11,475	40,783	11,789	8,343	54,146	$18,244
20	Louisville, Ky	63,702	63,645	63,605	40	57	13,085	14,900	23,125	12,592	58,369	5,333
21	St. Paul, Minn	100,649	97,567	97,567	.....	3,082	5,364	34,797	46,636	13,852	100,649	.....
22	Providence, R. I	176,032	173,465	173,445	20	2,567	35,639	94,097	11,471	34,825	171,890	4,142
23	Rochester, N. Y	123,369	116,524	116,463	61	6,845	10,246	97,634	5,610	9,879	51,463	71,906
24	Kansas City, Mo	55,196	47,383	47,181	202	7,813	16,303	25,896	5,517	7,480	55,196	.....
25	Toledo, Ohio	38,108	37,010	37,006	4	1,098	8,974	12,082	5,945	11,107	38,108	.....
26	Denver, Colo	249,593	247,119	244,127	2,992	2,474	117,055	108,875	14,904	8,759	185,113	64,480
27	Columbus, Ohio	93,027	93,027	92,336	691	.....	17,698	68,655	903	5,771	67,103	25,924
28	Los Angeles, Cal	209,266	91,950	91,344	606	117,316	1,421	198,573	4,256	5,016	100,937	108,329
29	Worcester, Mass	191,722	167,649	167,641	8	24,073	7,538	146,816	3,251	34,117	187,310	4,412
30	Seattle, Wash	80,590	48,069	47,831	238	32,521	5,641	66,107	4,578	4,264	80,590	.....
31	Memphis, Tenn	40,764	40,764	40,764	.....	.....	11,207	27,072	656	1,829	40,764	.....
32	Omaha, Nebr	54,846	54,846	54,705	141	.....	3,509	42,723	2,074	6,540	54,846	.....
33	New Haven, Conn	41,289	38,380	38,380	.....	2,909	21,296	14,788	1,601	3,604	41,289	.....
34	Scranton, Pa	8,847	8,847	8,847	.....	.....	2,500	2,514	3,166	667	8,847	.....
35	Syracuse, N. Y	26,795	26,795	26,795	.....	.....	13,505	10,185	100	3,005	26,795	.....
36	St. Joseph, Mo	9,602	8,621	8,621	.....	981	5,312	2,843	805	642	9,602	.....
37	Portland, Oreg	13,617	13,137	12,942	195	480	5,725	4,989	2,037	866	13,617	.....
38	Paterson, N. J	27,732	27,732	27,732	.....	.....	16,268	10,443	509	512	27,732	.....
39	Atlanta, Ga	111,776	75,093	75,093	.....	36,683	5,539	97,859	2,521	5,857	71,400	40,376
40	Richmond, Va	5,746	5,746	5,746	.....	.....	1,728	729	1,124	2,165	5,746	.....
41	Dayton, Ohio	39,555	39,538	39,538	.....	17	9,044	24,964	2,185	3,362	39,555	.....
42	Fall River, Mass	36,820	36,805	36,805	.....	15	8,261	23,132	1,514	3,913	36,820	.....
43	Nashville, Tenn	38,346	28,346	28,346	.....	10,000	8,843	27,029	915	1,559	38,346	.....
44	Grand Rapids, Mich	76,470	72,940	72,940	.....	3,530	8,430	63,054	876	4,110	67,372	9,098
45	Hartford, Conn	49,342	47,612	47,584	28	1,730	12,560	29,676	3,741	3,365	49,342	.....
46	Cambridge, Mass	72,835	69,685	69,659	26	3,150	13,018	31,925	7,339	20,553	72,835	.....

DEPARTMENTAL SERVICES: 1908.

assigned to each, see page 79. For a text discussion of this table, see page 39.]

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS.														City number.
I.—General government.								II.—Protection of life and property.						
Total.	Council and legislative offices.	Chief executive offices.	Finance offices and accounts.	Law offices.	Elections.	Miscellaneous offices, and city buildings.	Courts.	Total.	Police department.	Fire department.	Miscellaneous inspection.	Pounds.	All other.	
$4,144,977	$173,590	$491	$1,318,198	$79,669	$67,592	$355,538	$2,149,899	$2,551,276	$323,302	$135,748	$759,853	$37,002	$1,295,371	
3,503,448	89,734	286	1,207,323	69,913	58,586	211,288	1,956,318	2,015,702	145,885	60,938	544,885	17,631	1,246,363	
321,804	52,796	111	57,826	8,355	3,288	49,188	150,240	218,134	60,160	29,644	111,683	4,322	12,315	
120,097	18,560	94	30,640	791	884	36,260	32,868	201,046	88,960	18,270	58,313	8,287	27,216	
109,628	12,500	.....	22,409	610	4,834	58,802	10,473	116,394	28,297	26,896	44,972	6,752	9,477	
GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.														
$345,965	$54,334	$181	$25,666	$18,048	.....	$22,589	$225,047	$399,827	$8,580	$11,332	$55,933	.....	$323,982	1
1,166,758	2,507	.....	743,784	1,112	.....	24,420	394,935	561,616	26,679	9,624	309,300	$4,986	211,027	2
460,766	.....	.....	53,033	48,892	.....	69,185	289,656	241,345	2,313	1,229	40,855	1,220	195,628	3
242,974	8,557	.....	46,685	1,076	$495	1,220	184,941	123,341	1,469	1,724	54,069	.....	66,079	4
93,457	7,217	20	34,409	170	717	1,787	49,137	74,141	27,815	2,669	7,749	.....	35,908	5
6,750	.....	45	157	.....	150	2,459	3,939	6,581	.....	2,604	2,661	1,316	.....	6
254,232	1,500	.....	7,741	142	54,149	.....	190,700	59,205	1,180	3,817	4,722	1,099	48,387	7
227,899	.....	.....	131,595	.....	87	38,762	57,455	40,052	1,439	2,532	15	.....	36,066	8
42,028	24	.....	918	393	25	29	40,639	9,538	1,870	1,101	6,495	32	40	9
234,815	6,347	.....	19,674	.....	.....	21,598	187,196	125,533	2,137	971	.....	4,529	117,896	10
45,531	684	.....	4,136	.....	2,638	21,301	16,772	51,865	14,762	2,818	15,022	1,257	18,006	11
192,178	.....	40	115,751	32	.....	318	76,037	49,848	995	4,066	19,340	.....	25,447	12
24,377	3,605	.....	180	.....	295	4,694	15,603	26,794	1,510	4,457	.....	.....	20,827	13
78,624	.....	.....	9,639	.....	30	300	68,655	74,331	19,401	759	.....	448	53,723	14
71,726	.....	.....	6,170	48	.....	1,457	64,051	106,944	34,316	52	9,236	2,644	60,696	15
105,468	4,959	.....	7,785	.....	.....	1,169	91,555	64,741	1,419	11,183	19,488	.....	32,651	16
GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.														
$13,377	$3,384	.....	.....	$15	$1,020	$350	$8,608	$1,983	$138	$1,022	.....	$328	$495	17
25,185	.....	.....	$8,322	.....	.....	145	16,718	1,553	126	996	$431	.....	.....	18
7,413	.....	.....	5,952	.....	.....	1,461	.....	4,581	1,531	606	2,279	165	.....	19
5,018	.....	.....	.....	.....	.....	5,018	.....	2,002	991	975	.....	36	.....	20
5,034	3,370	.....	.....	.....	.....	.....	1,664	1,772	.....	1,515	69	55	133	21
17,051	19	.....	494	.....	404	4,093	12,041	30,330	10,848	4,797	4,656	17	10,012	22
9,228	777	.....	2,949	549	.....	395	4,558	5,791	4,003	1,604	.....	.....	184	23
724	11	.....	326	.....	.....	387	.....	17,494	.....	.....	17,494	.....	.....	24
5,069	205	.....	.....	.....	283	.....	4,581	2,998	310	2,388	300	.....	.....	25
123,398	33,529	.....	9,972	.....	650	6,200	72,947	19,028	884	1,668	16,222	254	.....	26
5,611	51	.....	8	.....	21	339	5,192	8,211	245	2,954	4,797	.....	215	27
8,681	30	.....	93	3,849	.....	4,709	.....	20,917	842	740	19,335	.....	.....	28
7,537	1,865	.....	4,667	210	.....	795	.....	9,014	5,466	2,117	1,415	.....	16	29
17,514	.....	.....	.....	231	845	16,438	.....	20,954	19,229	475	1,250	.....	.....	30
2,257	.....	.....	2,257	.....	.....	.....	.....	7,329	.....	26	6,641	662	.....	31
1,020	196	.....	27	769	.....	28	.....	23,797	810	864	22,123	.....	.....	32
9,771	6,618	.....	650	.....	.....	.....	2,503	50	.....	50	.....	.....	.....	33
1,429	.....	.....	.....	1,429	.....	.....	.....	393	6	11	376	.....	.....	34
11,156	.....	.....	6,093	55	.....	15	4,993	4,440	2,890	1,458	64	28	.....	35
350	126	.....	.....	.....	.....	224	.....	4,739	.....	45	4,694	.....	.....	36
6,082	.....	$111	3,793	227	.....	1,581	370	2,348	813	.....	77	1,458	.....	37
8,510	.....	.....	2,866	.....	40	7	5,597	825	646	179	.....	.....	.....	38
31	.....	.....	.....	6	25	.....	.....	1,441	936	481	24	.....	.....	39
61	.....	.....	22	.....	.....	39	.....	1,372	73	952	.....	347	.....	40
2,876	.....	.....	.....	.....	.....	.....	2,876	3,899	1,134	1,366	1,399	.....	.....	41
3,057	1,083	.....	1,175	.....	.....	799	.....	3,157	1,927	581	649	.....	.....	42
1,906	.....	.....	1,556	.....	.....	350	.....	5,425	.....	98	4,644	683	.....	43
6,187	171	.....	646	.....	.....	407	4,963	5,593	2,297	926	1,887	299	184	44
4,387	.....	.....	.....	.....	.....	2,358	2,629	4,043	3,176	750	117	.....	.....	45
11,384	1,361	.....	5,958	1,015	.....	3,050	.....	2,655	839	.....	740	.....	1,076	46

TABLE 12.—RECEIPTS FROM DEPARTMENTAL

[For a list of the cities arranged alphabetically by states, with the number

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

City number.	CITY.	Total receipts from departmental services.	CLASSIFIED BY PAYER.				CLASSIFIED BY SOURCE.				CLASSIFIED BY OBJECT FOR WHICH RECEIVED.	
			Receipts from public.			Receipts from departments, offices, enterprises, and funds (service transfers).	Fees.	Charges.	Rents.	Sales.	Expenses.	Outlays.
			Total.	For meeting governmental costs.	Receipts in error subsequently corrected by refund payments.							
47	Albany, N. Y.	$8,105	$8,105	$8,105	.....	.....	$517	$1,902	$2,745	$2,941	$8,105	.....
48	Reading, Pa.	4,690	4,690	4,690	.....	.....	1,195	2,580	317	598	4,690	.....
49	Lowell, Mass.	44,960	44,046	44,034	$12	$914	6,721	27,764	3,543	6,932	44,960	.....
50	Trenton, N. J.	31,805	31,805	31,805	.....	.....	8,403	17,534	1,726	4,142	31,805	.....
51	Bridgeport, Conn.	32,654	32,654	32,654	.....	.....	8,976	17,560	5,384	734	26,823	$5,831
52	Camden, N. J.	16,112	16,112	16,112	.....	.....	8,935	5,442	934	801	16,112	.....
53	Wilmington, Del.	16,026	16,026	16,009	17	.....	1,445	11,801	1,976	804	16,026	.....
54	Des Moines, Iowa	44,592	44,592	44,514	78	.....	2,371	29,826	1,605	10,790	44,592	.....
55	Lynn, Mass.	66,986	66,863	66,863	.....	123	4,392	51,250	838	10,506	66,986	.....
56	New Bedford, Mass.	143,765	102,873	102,873	.....	40,892	4,733	137,065	435	1,532	74,495	69,270
57	Kansas City, Kans.	3,456	3,456	3,398	58	.....	600	1,059	500	1,297	3,456	.....
58	Springfield, Mass.	103,860	97,175	96,887	288	6,685	13,597	69,293	7,263	13,707	94,912	8,948
59	Troy, N. Y.	7,056	6,779	6,779	.....	277	1,280	5,281	180	315	7,056	.....
60	Oakland, Cal.	43,239	29,639	29,508	131	13,600	1,658	38,838	40	2,703	42,739	500
61	Lawrence, Mass.	31,775	31,275	31,265	10	500	639	28,530	1,635	971	31,775	.....
62	Somerville, Mass.	54,324	52,863	52,863	.....	1,461	2,402	36,602	935	14,385	54,324	.....
63	Duluth, Minn.	22,993	20,266	20,238	28	2,727	8,682	5,967	3,317	5,027	22,993	.....
64	Savannah, Ga.	27,130	27,130	27,130	.....	.....	.....	22,474	.....	4,656	27,130	.....
65	Norfolk, Va.	19,003	19,003	18,907	96	.....	7,596	7,575	640	3,192	17,818	1,185
66	Yonkers, N. Y.	11,510	11,510	11,510	.....	.....	2,495	5,296	2,142	1,577	9,808	1,702
67	Schenectady, N. Y.	9,860	9,860	9,850	10	.....	4,010	4,168	344	1,338	8,398	1,462
68	Hoboken, N. J.	19,431	18,831	18,831	.....	600	8,396	10,815	.....	220	19,431	.....
69	Peoria, Ill.	38,248	37,448	37,448	.....	800	6,158	29,867	1,713	510	38,248	.....
70	Utica, N. Y.	32,055	23,832	23,832	.....	8,223	1,881	11,644	.....	18,530	15,328	16,727
71	Manchester, N. H.	20,415	17,823	17,814	9	2,592	2,037	7,265	936	10,177	17,998	2,417
72	Evansville, Ind.	4,637	4,637	4,637	.....	.....	1,277	386	318	2,656	4,637	.....
73	San Antonio, Tex.	16,499	16,499	16,334	165	.....	850	14,954	202	493	16,499	.....
74	Elizabeth, N. J.	15,340	15,340	15,323	17	.....	5,133	9,276	271	660	15,265	75
75	Waterbury, Conn.	16,150	16,150	16,141	9	.....	647	12,559	1,943	1,001	10,327	5,823
76	Salt Lake City, Utah.	49,817	40,310	40,292	18	9,507	4,928	36,336	1,918	6,635	38,437	11,380
77	Wilkes-Barre, Pa.	4,956	4,956	4,956	.....	.....	1,096	1,632	756	1,472	4,956	.....
78	Erie, Pa.	13,194	13,194	13,194	.....	.....	3,321	4,915	373	4,585	11,032	2,162
79	Houston, Tex.	38,513	38,513	38,513	.....	.....	1,014	34,248	1,020	2,231	38,513	.....
80	Tacoma, Wash.	15,766	15,766	15,766	.....	.....	599	12,289	2,218	660	15,766	.....
81	Harrisburg, Pa.	8,480	8,480	8,480	.....	.....	1,607	5,701	182	990	3,566	4,914
82	Portland, Me.	47,602	46,033	44,722	1,311	1,569	12,528	17,438	5,365	12,271	44,568	3,034
83	Charleston, S. C.	18,179	6,383	6,383	.....	11,796	.....	14,339	2,678	1,162	17,273	906
84	Youngstown, Ohio.	8,288	8,288	8,288	.....	.....	219	5,733	801	1,535	7,663	625
85	Dallas, Tex.	64,794	64,794	62,059	2,735	.....	2,874	54,761	2,420	4,739	29,947	34,847
86	Terre Haute, Ind.	11,233	11,233	11,233	.....	.....	8,253	1,184	455	1,341	11,233	.....
87	Akron, Ohio.	7,415	7,415	7,415	.....	.....	3,136	3,583	110	586	7,415	.....
88	Fort Wayne, Ind.	6,921	6,921	6,921	.....	.....	4,422	1,886	145	468	6,921	.....
89	Holyoke, Mass.	18,297	18,287	18,287	.....	10	1,645	13,268	1,551	1,833	17,682	615
90	Brockton, Mass.	117,914	113,265	113,265	.....	4,649	906	97,839	923	18,246	104,537	13,377
91	Covington, Ky.	6,081	6,081	5,952	129	.....	1,385	2,742	1,361	593	6,081	.....
92	Lincoln, Nebr.	13,354	6,454	6,454	.....	6,900	1,563	9,780	300	1,711	11,693	1,661
93	Saginaw, Mich.	23,247	21,726	21,693	33	1,521	6,848	14,630	172	1,597	22,323	924

SERVICES: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 39.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS.														
I.—General government.								II.—Protection of life and property.						City number.
Total.	Council and legislative offices.	Chief executive offices.	Finance offices and accounts.	Law offices.	Elections.	Miscellaneous offices, and city buildings.	Courts.	Total.	Police department.	Fire department.	Miscellaneous inspection.	Pounds.	All other.	
$797	$10		$767			$20		$3,587	$1,682	$1,905				47
41				$20		21		195		25	$170			48
3,262	971		1,435	60		796		3,599	2,992	35	572			49
4,638	11		1,398			678	$2,551	216		216				50
5,524	4,720		804					5		5				51
7,425	1,146	$78	33				6,168	320		320				52
1,511						1,511		437	78			$150	$209	53
216		12		34		170		22,372	6,874		15,498			54
3,900	1,286		2,487			127		4,904	2,357	138	296		2,113	55
3,130	829		1,363			938		1,365	225	302	838			56
														57
5,557	732		2,085			2,740		3,462	1,616	1,177	598		71	58
487			205			20	262	1,128	890	238				59
319	27		14				278	353	171	58		7	117	60
2,917	452					2,465		308		308				61
6,303	1,013		5,224	20		46		2,311	1,075	322	468		446	62
6,530	1,477		435		$250	142	4,226	5,157		1,459	2,170	173	1,355	63
16				16				6,094	3,009	527	2,106		452	64
2,692			3			2,689		6,714	125	393	4,386	42	1,768	65
698	164					95	439	1,502	2	243	1,257			66
4,559	60		368		41	450	3,640	221	221					67
7,618	1,518						6,100	9,922	9,833	89				68
15						15		28,664	22,841	161	5,662			69
324	11		298		15			28,229	9,302	1,198	996	6	16,727	70
462	326					136		101					101	71
								1,220	318	449	440	13		72
								11,356		95	9,986	1,275		73
5,566			1,419			15	4,132	2,073		1,902			171	74
1,830			437			1,183	210	67	67					75
13,166			73			8,231	4,862	11,018	7,813	315	2,062	828		76
								735		671		64		77
3,412			7			3,405		1,638	92	1,291	255			78
3,913			2,862	3		1,048		10,075	2,656	550	3,875	2,994		79
5,499	21		64	603	578	4,233		726		92		634		80
160	100		60					301	100	50			151	81
7,769	2,446		2,344			2,979		13,037	9,508	289	267		2,993	82
								595	191	253		154		83
40	40							2,607	745	389	1,460	13		84
34				2		32		2,706		704	97	1,905		85
348			348					3,141		147	2,965	29		86
60						60		496	15	2	479			87
600			600					676		151	525			88
1,903	188		164			1,551		1,014		376	638			89
2,850	776	4	1,944			126		978	57	579			342	90
233			233					364		117	247			91
333				33		300		864	120	744				92
3,440	236		3,166			38		4,190	3,985	5			200	93

TABLE 12.—RECEIPTS FROM DEPARTMENTAL

[For a list of the cities arranged alphabetically by states, with the number

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

City number.	CITY.	Total receipts from departmental services.	CLASSIFIED BY PAYER.				CLASSIFIED BY SOURCE.				CLASSIFIED BY OBJECT FOR WHICH RECEIVED.	
			Receipts from public.			Receipts from departments, offices, enterprises, and funds (service transfers).	Fees.	Charges.	Rents.	Sales.	Expenses.	Outlays.
			Total.	For meeting governmental costs.	Receipts in error subsequently corrected by refund payments.							
94	Altoona, Pa	$5,082	$5,082	$5,082			$2,580	$995	$977	$530	$5,082	
95	Spokane, Wash	76,266	76,266	76,113	$153		13,048	52,865	626	9,727	74,916	$1,350
96	Lancaster, Pa	5,982	5,982	5,982			685	82		5,215	5,982	
97	Birmingham, Ala	93,869	57,608	57,521	87	$36,261	19,957	65,920	6,318	1,674	93,869	
98	Bayonne, N. J	12,198	10,861	10,859	2	1,337	6,855	3,739	10	1,594	12,198	
99	South Bend, Ind	1,552	1,552	1,512	40		694	561	67	230	1,552	
100	Butte, Mont	6,534	6,534	6,518	16			4,573	807	1,154	6,534	
101	McKeesport, Pa	8,201	8,201	8,201			3,303	3,281	369	1,248	8,201	
102	Pawtucket, R. I	19,706	19,706	19,706			4,927	10,927	330	3,522	19,131	575
103	Sioux City, Iowa	9,721	9,721	9,721			453	7,046	1,589	633	6,002	3,719
104	Johnstown, Pa	9,159	9,159	9,159			2,572	5,535	36	1,016	8,904	255
105	Dubuque, Iowa	2,040	2,040	2,040				1,327	521	192	2,040	
106	Binghamton, N. Y	15,438	15,438	15,438			2,709	10,859	1,084	786	15,438	
107	Mobile, Ala	7,964	3,470	3,470		4,494	69	6,658		1,237	7,964	
108	Augusta, Ga	36,568	21,130	21,120	10	15,438		35,547		1,021	36,568	
109	East St. Louis, Ill	37,247	37,247	37,180	67		4,125	32,932	66	124	4,717	32,530
110	Passaic, N. J	4,838	4,838	4,838			3,529	1,114		195	4,838	
111	Topeka, Kans	10,164	9,790	9,790		374	7,028	1,256	1,165	715	10,124	40
112	Allentown, Pa	42,542	42,542	42,542			107	41,429	120	886	1,184	41,358
113	Atlantic City, N. J	12,924	12,924	12,924			2,900	8,271	131	1,622	12,924	
114	Springfield, Ohio	19,915	19,915	19,915			1,058	15,731	2,049	1,077	19,915	
115	Montgomery, Ala	20,824	16,024	16,024		4,800	2,872	12,941	4,190	821	18,677	2,147
116	Davenport, Iowa	25,338	25,338	25,338			3,247	9,994	1,354	10,743	25,338	
117	Little Rock, Ark	18,550	14,125	14,125		4,425	2,040	15,763	300	447	13,334	5,216
118	Wheeling, W. Va	5,377	1,998	1,998		3,379	1,354	3,803	150	70	5,377	
119	Springfield, Ill	5,919	5,439	5,439		480	2,690	1,274	1,469	486	5,919	
120	York, Pa	2,093	2,093	2,093			590	974	180	349	1,397	696
121	Malden, Mass	31,661	26,940	26,838	102	4,721	1,583	26,309	208	3,561	28,858	2,803
122	Wichita, Kans	6,951	6,951	6,951			999	4,871	84	997	6,235	716
123	Bay City, Mich	28,628	28,628	28,628			1,264	24,057	2,308	999	5,141	23,487
124	South Omaha, Nebr	3,321	3,321	3,321			842	1,296		1,183	3,321	
125	Quincy, Ill	3,556	3,556	3,556			1,343	819	518	876	3,556	
126	Newcastle, Pa	9,928	9,928	9,819	109		3,075	3,433	2,662	758	9,928	
127	Superior, Wis	3,319	3,319	3,319			58	1,792	800	669	3,054	265
128	Canton, Ohio	3,703	3,703	3,691	12		1,920	736		1,047	3,703	
129	Jacksonville, Fla	55,619	46,119	46,119		9,500		52,070		3,549	28,840	26,779
130	Chester, Pa	3,339	3,339	3,339			1,368	1,550		421	3,339	
131	Chelsea, Mass	23,662	23,662	23,662			2,686	16,901	2,173	1,902	23,662	
132	Joplin, Mo	5,172	5,172	5,158	14		376	1,882		2,914	2,987	2,185
133	Newton, Mass	47,383	44,290	44,213	77	3,093	2,528	42,721	1,000	1,134	28,294	19,089
134	Salem, Mass	37,382	37,382	37,382			1,661	32,009	1,485	2,227	36,038	1,344
135	Haverhill, Mass	65,404	60,371	60,371		5,033	2,135	58,550	2,084	2,635	41,596	23,808
136	Rockford, Ill	14,411	14,411	14,411			3,898	9,825	430	258	12,338	2,073
137	Knoxville, Tenn	9,834	9,834	9,831	3		1,726	7,297	595	216	9,834	
138	Galveston, Tex	84,810	84,810	84,807	3		210	81,010	1,299	2,291	71,046	13,764
139	Elmira, N. Y	8,493	4,893	4,887	6	3,600	1,339	5,717	950	487	7,554	939
140	New Britain, Conn	36,234	35,419	35,419		815	6,841	13,676	14,448	1,269	31,772	4,462
141	Oklahoma City, Okla	70,413	66,213	66,158	55	4,200	3,401	61,704	5,172	136	26,281	44,132
142	Kalamazoo, Mich	20,464	20,464	20,464			4,920	13,846	95	1,603	20,464	
143	Woonsocket, R. I	20,305	20,305	20,300	5		3,175	7,284	8,308	1,538	20,305	
144	Chattanooga, Tenn	34,708	32,099	32,099		2,609	3,814	28,754	165	1,975	34,156	552
145	Racine, Wis	8,394	8,394	8,394			2,023	3,191	50	3,130	8,394	
146	Fitchburg, Mass	31,900	28,735	28,735		3,165	1,497	26,479	1,965	1,959	30,214	1,686
147	Auburn, N. Y	3,900	3,900	3,900			3,202	475	120	103	3,900	
148	Joliet, Ill	3,302	2,702	2,699	3	600	1,257	597	600	848	3,302	
149	Macon, Ga	14,925	8,925	8,925		6,000		12,367	1,922	636	14,925	
150	West Hoboken, N. J	2,832	2,832	2,832			219	2,573		40	2,832	
151	Everett, Mass	19,280	18,312	18,309	3	968	989	17,917		374	11,575	7,705
152	Oshkosh, Wis	3,772	3,772	3,772			401	2,827	50	494	3,772	
153	Sacramento, Cal	11,919	7,665	7,656	9	4,254		10,834	89	996	5,821	6,098
154	Pueblo, Colo	5,067	3,567	3,567		1,500		2,770	521	1,776	5,067	
155	Newport, Ky	3,056	3,056	3,056			723	1,735		598	3,056	
156	Taunton, Mass	31,088	30,229	30,229		859	4,035	21,387	91	5,575	31,088	
157	La Crosse, Wis	3,386	3,386	3,386			520	1,351	921	594	3,386	
158	Fort Worth, Tex	40,692	38,798	38,306	492	1,894	952	37,659	1,317	764	6,416	34,276
	San Juan, P. R	26,045	26,045	26,038	7		23,000	2,264	528	253	26,045	

SERVICES: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 39.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS.														City number.
I.—General government.								II.—Protection of life and property.						
Total.	Council and legislative offices.	Chief executive offices.	Finance offices and accounts.	Law offices.	Elections.	Miscellaneous offices, and city buildings.	Courts.	Total.	Police department.	Fire department.	Miscellaneous inspection.	Pounds.	All other.	
$7						$7		$1,951	$391	$225	$1,335			94
424				$389		35		10,589	889	1,137	8,496	$67		95
20	$20							25		25				96
8,234			$2,733	14		5,487		11,138	204	457	6,828	3,649		97
4,855			486		$2,020	2	$2,347	4,491	116	1,469	2,906			98
298	4		294					324	9	167	148			99
78			18			60		675			459	216		100
10						10		42				42		101
5,225	2,759		444				2,022	1,401	749	652				102
60						60		448		35	344	69		103
29						29		1,160	710	450				104
466	3				82	381		817	71	729		17		105
1,430						35	1,395	446	28	418				106
76						76		1,259	209	304		524	$222	107
115						115		4,930	459	395	4,076			108
266	10					256		7,426	163	4,006	3,257			109
2,507			46				2,461	29		29				110
1,318	12			160		1,146		1,657	2	110	1,493	52		111
61				3		58		313	90	152		71		112
140	41					99		2,996	5	598	2,194	199		113
2,148			207		114	1,827		279	25	141	113			114
6,390	2,200					4,190		485		135		350		115
								1,206		134	1,072			116
1,142			1,125	5	12			909	369	82	235	223		117
12						12		248	228	20				118
566				26		540		1,265		72	1,193			119
								12				12		120
2,593	253		2,340					514		319	195			121
349	164					185		2,441	4	2,437				122
75	50					25		293	100	180		13		123
370					370			265	120	145				124
								654	82	98	474			125
2,662	18					2,644		400	200	200				126
1,546			12	8		1,526		517	198	314		5		127
								524	54	470				128
								6,765	2,554	1,080	3,131			129
326						326								130
1,138	292		791			55		1,366	714	220	388		44	131
								2,363	600	1,585		178		132
4,153	765		3,290			98		5,044	1,598	142	234		3,070	133
1,170	341		829					3,936	142	112	96	8	3,578	134
4,903	826		1,986			2,091		1,703	292	39	131		1,241	135
								1,272		100	1,172			136
358	8					350		176		93		83		137
712			694			2	16	10,094	9,156	664		274		138
1,037			196	3		15	823	1,451	145	367			939	139
15,590	1,896		244			13,450		541			541			140
5,172						5,172		3,598	98		3,401	99		141
3,400	168		2,794		12		426	209			209			142
9,886	668		294			8,285	639	964	209	755				143
								1,082	407	570		105		144
139	2		137					1,965	545	1,420				145
2,382	432		80			1,870		2,055	494	1,265	286		10	146
341			216			25	100							147
14	14							64	7	5			52	148
191						191		5,115	4,929	186				149
2,108					2,108									150
1,474	533		941					196			80			151
244							244	965	313	331			321	152
5,874			11			5,863		336	42	294				153
2,251	584					1,667		656		586		70		154
75			75					479		278	201			155
790	437		328			25		920	577	95	248			156
6						6		449		449				157
2,422			1,798	2	116	506		501		75		426		158
560	200					360								

TABLE 12.—RECEIPTS FROM DEPARTMENTAL

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.										
		III.—Health conservation and sanitation.					IV.—Highways.					
			Sanitation.									
		Total.	Health conservation.	Sewers and sewage disposal.	Street cleaning.	Refuse disposal.[1]	Total.	General supervision.	Streets.	Sidewalks.	Bridges other than toll.	Snow and ice removal and street sprinkling.	All other.
	Grand total	$1,661,760	$302,195	$475,793	$275,647	$608,125	$3,920,483	$3,975	$1,954,630	$118,897	$111,371	$56,272	$1,675,338
	Group I	991,238	190,751	203,657	218,500	372,330	2,590,346	3,464	1,020,346	45,712	48,267	18,083	1,454,474
	Group II	232,353	34,855	76,693	52,108	68,697	574,953	3	427,612	42,471	36,055	30,236	38,576
	Group III	247,138	32,113	119,508	2,668	92,849	345,616	508	241,373	23,158	16,544	4,112	59,921
	Group IV	191,031	38,476	75,935	2,371	74,249	409,568	.....	265,299	7,556	10,505	3,841	122,367
	GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.												
1	New York, N. Y.	$123,950	$61,775	$8,102	$13,838	$40,235	$7,743	.....	$5,448	.....	$2,295	.....	.....
2	Chicago, Ill.	175,174	43,405	3,525	123,244	.....	135,898	.....	94,688	.....	29,772	.....	$11,438
3	Philadelphia, Pa.	92,532	16,031	76,501	.....	.....	764,034	.....	509,401	.....	996	.....	253,637
4	St. Louis, Mo.	3,194	2,857	337	.....	.....	37,223	.....	37,147	.....	.....	.....	76
5	Boston, Mass.	33,267	7,243	10,119	.....	15,905	88,244	.....	6,853	.....	1,260	$517	79,614
6	Baltimore, Md.	123,579	16,141	3,086	1,952	102,400	6,772	$185	6,587	.....	.....	.....	.....
7	Pittsburg, Pa.	70,685	1,935	.....	68,750	.....	5,497	.....	1,269	.....	.....	.....	4,228
8	Cleveland, Ohio.	201,709	377	22,409	4,313	174,610	800,782	.....	76,669	$36,304	2,273	.....	685,536
9	Buffalo, N. Y.	36,599	7,210	278	184	28,927	354,397	.....	32,830	.....	7,394	3,083	311,090
10	San Francisco, Cal.	4,236	882	3,414	.....	.....	80,140	.....	80,140	.....	.....	.....	.....
11	Detroit, Mich.	7,614	1,127	3,545	.....	2,942	116,948	.....	113,369	3,509	55	5	10
12	Cincinnati, Ohio.	2,044	510	.....	826	708	13,900	.....	12,339	.....	150	.....	1,411
13	Milwaukee, Wis.	7,585	464	1,707	.....	5,414	22,612	.....	6,830	781	529	14,434	38
14	New Orleans, La.	60,209	30,759	29,450	.....	.....	1,728	.....	978	.....	750	.....	.....
15	Washington, D. C.	13,991	405	12,004	393	1,189	96,376	.....	21,230	191	2,793	.....	72,162
16	Newark, N. J.	34,810	5,630	29,180	.....	.....	58,052	3,279	14,568	4,927	.....	44	35,234
	GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.												
17	Minneapolis, Minn.	$22,234	.....	$443	$21,786	$5	$17,454	.....	$1,266	$19	$87	$16,013	$69
18	Jersey City, N. J.	330	$330	.....	.....	.....	95	.....	95	.....	.....	.....	.....
19	Indianapolis, Ind.	2,935	12	.....	377	2,546	35,780	.....	17,536	.....	.....	.....	18,244
20	Louisville, Ky.	4,995	242	70	4,683	.....	6,065	.....	732	.....	.....	.....	5,333
21	St. Paul, Minn.	14,988	632	396	10,825	3,135	6,885	.....	1,901	457	1,213	3,314	.....
22	Providence, R. I.	13,856	290	12,816	.....	750	64,343	.....	50,617	13,285	238	.....	203
23	Rochester, N. Y.	7,123	829	4,491	.....	1,803	81,010	.....	73,167	.....	.....	7,817	26
24	Kansas City, Mo.	430	.....	.....	60	370	4,963	.....	4,963	.....	.....	.....	.....
25	Toledo, Ohio.	1,017	112	360	.....	545	4,978	.....	4,834	.....	140	.....	.....
26	Denver, Colo.	2,963	2,770	.....	193	.....	75,080	.....	75,080	.....	.....	.....	.....
27	Columbus, Ohio.	10,848	196	10,413	235	4	29,195	.....	17,829	10,966	400	.....	.....
28	Los Angeles, Cal.	35,358	4,089	25,831	.....	5,438	101,101	$3	64,704	5,970	30,424	.....	.....
29	Worcester, Mass.	40,248	7,248	8,679	.....	24,321	18,799	.....	17,737	176	.....	193	693
30	Seattle, Wash.	248	248	.....	.....	.....	4,919	.....	4,919	.....	.....	.....	.....
31	Memphis, Tenn.	3,092	2,509	233	275	15	9,656	.....	8,044	.....	.....	.....	1,612
32	Omaha, Nebr.	8,176	683	6,996	487	10	11,543	.....	11,543	.....	.....	.....	.....
33	New Haven, Conn.	1,025	1,025	.....	.....	.....	4,521	.....	4,253	.....	.....	265	3
34	Scranton, Pa.	.....	.....	.....	.....	.....	203	.....	203	.....	.....	.....	.....
35	Syracuse, N. Y.	2,155	1,535	220	400	.....	810	.....	743	62	5	.....	.....
36	St. Joseph, Mo.	.....	.....	.....	.....	.....	276	.....	267	.....	.....	.....	9
37	Portland, Oreg.	1,925	286	1,639	.....	.....	775	.....	775	.....	.....	.....	.....
38	Paterson, N. J.	129	80	49	.....	.....	1,137	.....	1,137	.....	.....	.....	.....
39	Atlanta, Ga.	5,003	55	3,534	251	1,163	52,775	.....	39,224	7,959	.....	.....	5,592
40	Richmond, Va.	729	.....	.....	729	.....	523	.....	495	.....	.....	.....	28
41	Dayton, Ohio.	8,174	626	.....	7,548	.....	13,626	.....	4,297	.....	413	2,262	6,654
42	Fall River, Mass.	891	891	.....	.....	.....	5,018	.....	4,708	.....	200	.....	110
43	Nashville, Tenn.	88	73	.....	.....	15	6,099	.....	5,499	600	.....	.....	.....
44	Grand Rapids, Mich.	20,847	5,324	47	.....	15,476	12,626	.....	8,726	2,511	1,321	68	.....
45	Hartford, Conn.	4,818	290	279	4,259	.....	2,829	.....	1,229	28	1,563	9	.....
46	Cambridge, Mass.	17,678	4,440	137	.....	13,101	1,869	.....	1,085	438	51	295	.....

[1] Including incidental receipts on account of miscellaneous sanitation.

SERVICES: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 39.]

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.

V.—Charities, hospitals, and corrections.								VI.—Education.				VII.—Recreation.				VIII.—Miscellaneous.	City number.
Total.	General supervision.	Poor in institutions.	Outdoor poor relief.	All other charities.	Hospitals.	Insane in institutions.	Prisons and reformatories.	Total.	Schools.	Libraries.	Art galleries and museums.	Total.	Parks, gardens, etc.	Baths, bathing beaches, etc.	Celebrations and entertainments.		
$2,518,275	$5,065	$377,199	$181,993	$462,995	$388,692	$381,813	$720,518	$1,075,275	$821,221	$243,956	$10,098	$755,813	$654,722	$94,736	$6,355	$456,002	
1,513,181	5,019	242,390	77,703	188,987	163,252	374,899	460,931	473,204	367,575	95,598	10,031	554,924	482,569	72,355	.....	395,976	
426,896	.....	86,748	19,439	58,454	127,518	1,873	132,864	288,915	193,937	94,911	67	145,883	123,589	15,939	6,355	37,953	
260,836	.....	32,557	57,790	135,988	1,304	4,004	29,193	157,149	126,872	30,277	.....	36,090	31,236	4,854	.....	12,755	
317,362	46	15,504	27,061	79,566	96,618	1,037	97,530	156,007	132,837	23,170	.....	18,916	17,328	1,588	.....	9,318	
GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.																	
$219,132	$5,019	$47,711	.....	$42,067	$18,447	.....	$105,888	$22,379	$22,379	.....	.....	$88,473	$74,299	$14,174	.....	$248,599	1
70,796	.....	6,876	.....	2,604	3,044	.....	58,272	30,318	19,703	$10,615	.....	243,183	242,767	416	.....	83,701	2
253,662	.....	42,137	.....	1,198	.....	$205,598	4,729	23,926	21,366	664	$1,896	2,697	2,697	.....	.....	.....	3
114,412	.....	458	.....	200	809	14,779	98,166	17,290	8,883	8,407	.....	2,371	894	1,477	.....	234	4
451,978	.....	4,704	$73,481	134,192	126,772	106,334	6,495	37,970	31,886	6,084	.....	24,073	8,734	15,339	.....	10,366	5
41,547	.....	893	.....	293	.....	16,871	23,490	12,541	12,541	.....	.....	27,993	14,884	13,109	.....	965	6
34,745	.....	8,233	222	.....	.....	.....	26,290	40,633	16,879	23,754	.....	2,793	2,793	.....	.....	34,616	7
62,449	.....	51,570	.....	477	.....	.....	10,402	75,478	68,042	7,436	.....	36,727	23,073	13,654	.....	62	8
29,605	.....	5,347	.....	3,068	6,468	.....	14,722	10,550	3,871	6,679	.....	2,433	2,433	.....	.....	.....	9
1,342	.....	182	.....	475	60	210	415	52,817	50,496	2,321	.....	48,109	48,109	.....	.....	12,908	10
102,087	.....	67,741	2,386	.....	.....	.....	31,960	16,269	13,359	2,910	.....	29,131	20,759	8,372	.....	113	11
32,672	.....	.....	1,490	404	5,455	.....	25,323	67,673	63,044	4,629	.....	13,959	9,508	4,451	.....	1,526	12
22,025	.....	910	124	.....	866	10,074	10,051	27,631	16,414	3,082	8,135	6,549	6,549	.....	.....	.....	13
4,454	.....	3,171	.....	.....	.....	.....	1,283	6,251	806	5,445	.....	12,442	12,442	.....	.....	1,528	14
37,129	.....	187	.....	4,009	.....	21	32,912	5,486	359	5,127	.....	2,355	2,182	173	.....	1,349	15
35,146	.....	2,270	.....	.....	1,331	21,012	10,533	25,992	17,547	8,445	.....	11,636	10,446	1,190	.....	9	16
GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.																	
$5,078	.....	.....	.....	.....	$2,784	.....	$2,294	$21,887	$15,880	$6,007	.....	$24,359	$20,403	$3,956	.....	.....	17
935	.....	.....	$15	.....	920	.....	.....	3,962	2,896	1,066	.....	138	138	.....	.....	$245	18
1,468	.....	.....	.....	.....	1,468	.....	.....	13,493	11,362	2,131	.....	6,153	6,113	40	.....	567	19
4,758	.....	$835	.....	.....	2,135	.....	1,788	36,395	12,655	23,740	.....	3,237	3,237	.....	.....	1,232	20
13,469	.....	1,654	.....	.....	11,810	.....	5	31,376	1,770	29,606	.....	27,125	19,592	7,533	.....	.....	21
32,160	.....	31,769	391	.....	.....	.....	.....	10,105	10,105	.....	.....	7,110	7,110	.....	.....	1,077	22
2,366	.....	758	925	$497	186	.....	.....	5,009	5,009	.....	.....	5,997	5,997	.....	.....	6,845	23
9,047	.....	.....	.....	.....	878	.....	8,169	8,729	6,304	2,425	.....	13,809	13,386	423	.....	.....	24
5,129	.....	.....	.....	.....	.....	.....	5,129	14,382	11,838	2,544	.....	2,298	2,298	.....	.....	2,237	25
9,006	.....	4,996	.....	.....	1,702	.....	2,308	6,604	3,893	2,644	$67	13,614	7,259	.....	$6,355	.....	26
29,518	.....	.....	.....	.....	.....	.....	29,518	9,395	9,395	.....	.....	10	10	.....	.....	239	27
32,616	.....	.....	.....	.....	.....	.....	32,616	7,506	3,146	4,360	.....	2,188	2,188	.....	.....	899	28
106,676	.....	23,780	1,045	25,591	56,260	.....	.....	7,501	6,193	1,308	.....	1,947	1,947	.....	.....	.....	29
5,330	.....	.....	.....	5,330	.....	.....	.....	9,151	4,595	4,556	.....	8,845	8,845	.....	.....	13,629	30
12,519	.....	.....	.....	.....	12,519	.....	.....	4,742	3,833	909	.....	1,145	1,145	.....	.....	24	31
.....	.....	.....	.....	.....	.....	.....	.....	7,276	5,806	1,470	.....	2,615	2,615	.....	.....	419	32
1,334	.....	780	554	.....	.....	.....	.....	22,115	19,677	2,438	.....	2,018	1,588	430	.....	455	33
.....	.....	.....	.....	.....	.....	.....	.....	3,656	2,851	805	.....	.....	.....	.....	.....	3,166	34
3,332	.....	595	.....	1,514	1,223	.....	.....	3,378	2,657	721	.....	1,524	494	1,030	.....	.....	35
.....	.....	.....	.....	.....	.....	.....	.....	3,687	2,341	1,346	.....	550	550	.....	.....	.....	36
.....	.....	.....	.....	.....	.....	.....	.....	1,942	1,942	.....	.....	545	425	120	.....	.....	37
6,406	.....	6,406	.....	.....	.....	.....	.....	10,725	8,720	2,005	.....	.....	.....	.....	.....	.....	38
40,415	.....	.....	19	.....	3,088	.....	37,308	2,023	934	1,089	.....	10,088	10,088	.....	.....	.....	39
189	.....	189	.....	.....	.....	.....	.....	1,746	1,746	.....	.....	175	175	.....	.....	951	40
3,629	.....	.....	.....	.....	.....	.....	3,629	5,400	4,858	542	.....	.....	.....	.....	.....	1,951	41
17,092	.....	1,300	5,547	8,916	1,329	.....	.....	6,762	6,284	478	.....	37	37	.....	.....	806	42
18,531	.....	.....	.....	.....	8,431	.....	10,100	4,718	4,227	491	.....	1,579	877	702	.....	.....	43
21,695	.....	.....	6,710	.....	14,985	.....	.....	5,224	3,938	1,286	.....	1,127	1,127	.....	.....	3,171	44
19,997	.....	9,530	1,171	69	7,354	$1,873	.....	10,433	10,433	.....	.....	2,235	2,235	.....	.....	.....	45
24,201	.....	4,156	3,062	16,537	446	.....	.....	9,593	8,649	944	.....	5,415	3,710	1,705	.....	40	46

TABLE 12.—RECEIPTS FROM DEPARTMENTAL

[For a list of the cities arranged alphabetically by states, with the number

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.

City number.	CITY.	III.—Health conservation and sanitation.					IV.—Highways.					
		Total.	Health conservation.	Sanitation.			Total.	General supervision.	Streets.	Sidewalks.	Bridges other than toll.	Snow and ice removal and street sprinkling.	All other.
				Sewers and sewage disposal.	Street cleaning.	Refuse disposal.[1]							
47	Albany, N. Y.	$81	$81				$38		$38				
48	Reading, Pa.	642	34	$608			2,030		2,030				
49	Lowell, Mass.	6,514	279	575		$5,660	184		184				
50	Trenton, N. J.	516		158		358	18,478		17,755	$302			$421
51	Bridgeport, Conn.	791	791				11,009		6,360		$4,639	$10	
52	Camden, N. J.	1,717	1,717				1,361	$508	153	340			360
53	Wilmington, Del.	1,759	382	1,377			7,809		7,809				
54	Des Moines, Iowa.	715		461	$16	238	5,857		5,303	554			
55	Lynn, Mass.	16,714	4,068	2,151		10,495	145		129	16			
56	New Bedford, Mass.	14,154	93	14,061			97,290		43,315		4,235		49,740
57	Kansas City, Kans.						915		915				
58	Springfield, Mass.	13,440	4,083	5,602		3,755	39,577		29,822	4,726	2,522	2,301	206
59	Troy, N. Y.	152	42		110		751		751				
60	Oakland, Cal.	19,887		6,287		13,600	3,823		3,823				
61	Lawrence, Mass.	3,526	1,954	890		682	445		137		308		
62	Somerville, Mass.	14,979	5,931	785		8,263	3,066		2,722	301		43	
63	Duluth, Minn.	172	172				7,209		6,866			343	
64	Savannah, Ga.	6,889	99	3,324		3,466	13,448		7,088	6,360			
65	Norfolk, Va.	4,171	1,826	75	2,270		4,304		2,032	2,272			
66	Yonkers, N. Y.	46			46		4,041		4,041				
67	Schenectady, N. Y.	198	48	4	146		946		937	9			
68	Hoboken, N. J.	203	203				131		131				
69	Peoria, Ill.	638	638				1,508		1,508				
70	Utica, N. Y.	132	54	78			404		247			157	
71	Manchester, N. H.	1,448		1,448			14,644		14,174		470		
72	Evansville, Ind.	281	110			171	138		138				
73	San Antonio, Tex.	105	95		10		3,185		1,985			1,200	
74	Elizabeth, N. J.	428	428				5,592		441	5,111		40	
75	Waterbury, Conn.						5,912		5,912				
76	Salt Lake City, Utah.	4,734	4	3,730		1,000	12,109		12,109				
77	Wilkes-Barre, Pa.	11	5	6			1,678		1,587	91			
78	Erie, Pa.	4,223	1,915	2,308			1,288		1,288				
79	Houston, Tex.	17,207	10	1,824		15,373	5,251		3,125		1,786		340
80	Tacoma, Wash.	124	124				1,129		609				520
81	Harrisburg, Pa.	5,311	397	4,914			84		5	79			
82	Portland, Me.	7,205	224	4		6,977	3,564		980		2,584		
83	Charleston, S. C.	634	296			338	3,638		2,597	804			237
84	Youngstown, Ohio.	124	31	93			4,400		2,769				1,631
85	Dallas, Tex.	12,047	3,511			8,536	41,271		36,292				4,979
86	Terre Haute, Ind.	96		90	6		201		201				
87	Akron, Ohio.	65	65				3,338		2,511				827
88	Fort Wayne, Ind.	43	3	40			1,372		1,372				
89	Holyoke, Mass.	346	215	131			612		528	78		6	
90	Brockton, Mass.	77,844	305	63,823		13,716	5,154		3,103	2,039		12	
91	Covington, Ky.	1,255	930	40	64	221	1,305		1,305				
92	Lincoln, Nebr.	1,744	46	1,698			490		490				
93	Saginaw, Mich.	3,827	904	2,923			4,492		3,756	76			660

[1] Including incidental receipts on account of miscellaneous sanitation.

SERVICES: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 39.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.

V.—Charities, hospitals, and corrections.								VI.—Education.				VII.—Recreation.				VIII.—Miscellaneous.	City number.
Total.	General supervision.	Poor in institutions.	Outdoor poor relief.	All other charities.	Hospitals.	Insane in institutions.	Prisons and reformatories.	Total.	Schools.	Libraries.	Art galleries and museums.	Total.	Parks, gardens, etc.	Baths, bathing beaches, etc.	Celebrations and entertainments.		
$286					$286			$446	$446			$2,756	$525	$2,231		$114	47
								1,695	1,474	$221		87	87				48
24,520		$1,558	$3,889	$19,073				5,745	5,358	387		1,136	1,136				49
46				46				6,815	5,790	1,025		1,096	1,096				50
6,227		583	5,588		56			8,744	3,452	5,292		354	354				51
								5,289	4,580	709							52
								2,063	2,063			2,214	2,214			233	53
								10,070	9,741	929		4,662	4,662			100	54
38,412		2,460	3,584	32,368				1,963	1,331	632		660	660			288	55
24,923		2,910	4,895	17,118				2,136	1,599	537		676	322	354		91	56
								2,021	2,021			70	70			450	57
25,787		6,171	5,579	14,037				11,985	11,985			4,052	3,996	56			58
3,316				3,316				962	962			260	260				59
13,600							$13,600	3,348	1,776	1,572		1,835	1,835			74	60
23,781		1,230	15,965	6,586				729	512	217		69	69				61
25,351		4,072	3,792	16,887				1,498	635	863		816	760	56			62
2,408							2,408	1,409	1,126	283		108	108				63
								683		683							64
548		397					151	550		550		24	24				65
342				342				1,894	1,022	872		2,987	905	2,082			66
								3,592	3,592							344	67
								1,557	719	838							68
2,808							2,808	3,588	1,753	1,835		1,027	1,027				69
95			95					2,871	2,110	761							70
747		68	200	10	469			2,205	1,912	293		66	66			742	71
								2,925	2,925			73	73				72
								1,624	1,051	573		229	229				73
659		659						1,022	1,022								74
3,224		429	2,302		493			4,507	3,049	1,458		610	610				75
								6,638	5,576	1,062		499	499			1,663	76
								2,532	2,532								77
								2,381	1,769	612		227	227			25	78
								1,630	775	855		437	437				79
55				55				8,233	7,683	550							80
								2,161	2,161			463	463				81
11,802		2,482		5,316		$4,004		2,593	1,283	1,310		420	420			1,212	82
10,501		288		13			10,200					2,808	2,808				83
								1,117	1,117								84
411			385				26	5,402	4,353	1,049		2,923	2,923				85
								6,573	5,958	615		711	711			163	86
								3,406	3,185	221		15	15			35	87
								4,085	3,858	227		75		75		70	88
12,978		2,385	7,220	3,373				669	669			775	775				89
27,670		5,926	4,296	17,448				2,618	2,030	588		800	800				90
								2,648	1,170	1,478						276	91
								3,323	2,344	979						6,600	92
339		339						6,604	6,403	201		80	80			275	93

TABLE 12.—RECEIPTS FROM DEPARTMENTAL

[For a list of the cities arranged alphabetically by states, with the number

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		III.—Health conservation and sanitation.					IV.—Highways.						
		Total.	Health conservation.	Sanitation.			Total.	General supervision.	Streets.	Sidewalks.	Bridges other than toll.	Snow and ice removal and street sprinkling.	All other.
				Sewers and sewage disposal.	Street cleaning.	Refuse disposal.[1]							
94	Altoona, Pa	$340		$340			$625		$625				
95	Spokane, Wash	42,764	$478	56		$42,230	14,084		5,656	$1,562	$6,847		$19
96	Lancaster, Pa	1,118		661		457	121		118		3		
97	Birmingham, Ala	7,183	5,507	224	$200	1,252	12,578		6,835			$1,831	3,912
98	Bayonne, N. J	1,116	1,116				1,337		1,337				
99	South Bend, Ind	50		50			396		396				
100	Butte, Mont	727	727				2,393		992				1,401
101	McKeesport, Pa	2,845	56			2,789	224		224				
102	Pawtucket, R. I	370	19	351			10,003		10,003				
103	Sioux City, Iowa	1,320	825	345		150	5,712		3,720	436	27		1,529
104	Johnstown, Pa	1,763	208			1,555	2,746		2,746				
105	Dubuque, Iowa	2	2				291		201			90	
106	Binghamton, N. Y	204	204				887		159	218		510	
107	Mobile, Ala	379		379			2,395		2,395				
108	Augusta, Ga	434	210		20	204	95					95	
109	East St. Louis, Ill	2	2				28,525						28,525
110	Passaic, N. J	60	60				339			47		292	
111	Topeka, Kans	2,228	2,201	27			782		262		254		266
112	Allentown, Pa	2,386		2,386			38,972		772				38,200
113	Atlantic City, N. J	914			250	664	7,115		6,180			216	719
114	Springfield, Ohio	77	77				1,737		1,732		5		
115	Montgomery, Ala	2,705	2,320		65	320	1,385		1,385				
116	Davenport, Iowa	5,554	1,724	3,632		198	4,216		4,216				
117	Little Rock, Ark	9,881		6,965		2,916	481		481				
118	Wheeling, W. Va												
119	Springfield, Ill												
120	York, Pa						938		938				
121	Malden, Mass	7,923	4,072	32		3,819	4,530		4,430			100	
122	Wichita, Kans	2,000	2,000				751		751				
123	Bay City, Mich						23,997		23,997				
124	South Omaha, Nebr						702						702
125	Quincy, Ill						598		598				
126	Newcastle, Pa	1,907	43	28	1,836		286		286				
127	Superior, Wis	173	5			168	617		452		165		
128	Canton, Ohio	358		358			65		65				
129	Jacksonville, Fla	5,364		5,336		28	29,955		29,955				
130	Chester, Pa	213	213				1,518		312	1,206			
131	Chelsea, Mass	1,821	1,821				346		346				
132	Joplin, Mo	175		175			1,753		1,753				
133	Newton, Mass	5,925		5,388		537	17,533		4,139	182	5		13,207
134	Salem, Mass	4,236	1,267	1,344		1,625	21		21				
135	Haverhill, Mass	216	216				24,791		5,714		496	144	18,437
136	Rockford, Ill	4,431		4,431			3,948		3,895		53		
137	Knoxville, Tenn	153	113			40	131		72	57	2		
138	Galveston, Tex	30,072		26,411		3,661	28,753		23,779				4,974
139	Elmira, N. Y	7		7			505		362		6	137	
140	New Britain, Conn	1,776		1,776			12,210		12,162	10		38	
141	Oklahoma City, Okla	10,250	1,542			8,708	46,838		43,322	1,794			1,722
142	Kalamazoo, Mich	5,783	2,725	2,617		441	5,146		4,668	474		4	
143	Woonsocket, R. I	35		35			2,631		2,631				
144	Chattanooga, Tenn	7,717	7,243	60		414	521		232	289			
145	Racine, Wis	179	121	58			1,899		177	422	1,250		50
146	Fitchburg, Mass	949	43	906			8,338		7,782	556			
147	Auburn, N. Y	21	13	8			174		6	135		33	
148	Joliet, Ill						904		182		722		
149	Macon, Ga	450				450	1,438		1,438				
150	West Hoboken, N. J												
151	Everett, Mass	435	171	264			9,019		1,313				7,706
152	Oshkosh, Wis	204	130	74			465		133	168	148	16	
153	Sacramento, Cal	1,273	760	513			1,683		1,161		522		
154	Pueblo, Colo	112	112				65		65				
155	Newport, Ky						1,742		746				996
156	Taunton, Mass	12,079	119	10,583		1,367	929		927				2
157	La Crosse, Wis	14		14			1,137		802			335	
158	Fort Worth, Tex	358	11	91		256	35,252		35,252				
	San Juan, P. R	22,800	22,800										

[1] Including incidental receipts on account of miscellaneous sanitation.

SERVICES: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 39.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.

V.—Charities, hospitals, and corrections.								VI.—Education.				VII.—Recreation.				VIII.—Miscellaneous.	City number.
Total.	General supervision.	Poor in institutions.	Outdoor poor relief.	All other charities.	Hospitals.	Insane in institutions.	Prisons and reformatories.	Total.	Schools.	Libraries.	Art galleries and museums.	Total.	Parks, gardens, etc.	Baths, bathing beaches, etc.	Celebrations and entertainments.		
								$2,159	$2,159								94
$108					$108			7,975	6,952	$1,023		$245	$245			$77	95
								4,698	4,698								96
36,876			$15				$36,861	17,240	16,992	248		620	620				97
								399		399							98
								424	308	116						60	99
								2,661	1,052	1,609							100
								5,080	4,910	170							101
1,505		$1,505						534	303	231		618	618			50	102
								2,181	1,735	446							103
								3,461	3,461								104
								464	82	382							105
9,581		250		$1,733	7,598			1,764	1,298	466		1,126	1,126				106
3,845				101			3,744					10	10				107
30,965				68	15,602		15,295					29	29				108
								1,028	690	338							109
								1,739	1,229	510		164	164				110
								4,026	3,831	195		153	153				111
								810	810								112
								1,759	759	1,000							113
13,214					13,214			1,903	1,664	239		557	557				114
8,499			2				8,497	1,360	708	652							115
								14,012	13,216	796		350	350				116
5,369					2,069		3,300	668	668							100	117
3,379							3,379	1,738	1,601	137							118
								2,812	2,347	465		1,276	1,276				119
								1,143	1,143								120
14,160		1,529	4,173	8,458				1,689	1,244	445		163	163			89	121
								1,131	1,006	125		179	179			100	122
								1,955	1,702	253		2,308	2,308				123
								1,984	1,984								124
545							545	1,270	1,030	240		59	59			430	125
1,259		238				$1,021		3,314	3,314							100	126
								466	338	128							127
								2,687	2,372	315		69	69				128
12,500			3,000				9,500	1,035		1,035							129
								1,267	1,267			15	15				130
13,212			2,904	10,308				2,020	1,889	131		20	20			3,739	131
								871	688	183		10	10				132
11,346		125	4,314	3,436	3,471			2,312	1,248	1,064		69	69			1,001	133
24,892		546	2,308	18,197	3,841			1,570	1,104	466		1,153	1,153			404	134
30,658	$44	6,260	2,995	17,437	3,922			2,058	1,444	614		1,075	1,075				135
								4,760	3,710	1,050							136
7,260					7,260			1,726	1,726							30	137
13,682					13,682			198	198			1,125		$1,125		174	138
4,000		400					3,600	813	813			680	680				139
1,411	2	301	1,076		16	16		4,666	4,666			40	40				140
4,200							4,200	317		317		38	38				141
182			182					3,069	2,746	323		15	15			2,660	142
1,074		1,074						5,707	5,617	90		8	8				143
20,270			248		17,413		2,609	2,331	1,660	671		2,787	2,787				144
								3,912	3,535	377		300	300				145
16,658		684	2,005	5,547	8,422			1,123	797	326		206	206			189	146
								3,364	3,364								147
								2,320	1,279	1,041							148
6,000							6,000					1,731	1,731				149
								724	550	174							150
7,310			1,697	5,613				833	462	371		13	13				151
955			955					939	451	488							152
								2,649	945	1,704		104	104				153
								874	475	399		1,109	1,109				154
								760	683	77							155
12,447		2,592	1,187	8,668				3,909	3,523	386		14	14				156
								1,314	1,314			466	3	463			157
								2,032	1,077	955		12	12			115	158
2,275					1,362		913	242	242							168	

TABLE 13.—RECEIPTS FROM REVENUES OF MUNICIPAL SERVICE ENTERPRISES, WITH VALUE OF PLANT AT CLOSE OF YEAR, AND COSTS OF SERVICES RENDERED: 1908.[1]

[Cities having no municipal service enterprises are omitted from this table. For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 40.]

City number.	CITY, AND KIND OF ENTERPRISE.	RECEIPTS FROM REVENUES.			Value of plant at close of year.	COSTS OF SERVICES RENDERED.			
		Total.	From public for meeting governmental costs.	From departments, offices, enterprises, and funds (service transfers).		Total costs of services.	Expenses of operation.		Interest on present value of system.[2]
							Services, materials, and supplies.	Depreciation (estimated).[2]	
	Grand total	$2,033,937	$39,835	$1,994,102	$12,621,200	$3,182,278	$1,832,572	$861,177	$488,529
	Group I	1,440,499	26,257	1,414,242	10,465,160	2,393,768	1,253,558	733,549	406,661
	Group II	321,430	13,336	308,094	1,379,129	459,944	318,981	86,232	54,731
	Group III	29,320	112	29,208	279,829	28,508	17,484	6,600	4,424
	Group IV	242,688	130	242,558	497,082	300,058	242,549	34,796	22,713
	GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.								
1	New York, N. Y.:								
	High pressure water system	$52,319	.....	$52,319	$4,855,371	$566,988	$52,319	$339,876	$174,793
2	Chicago, Ill.:								
	Electric light systems	445,124	$2,752	442,372	4,780,375	933,352	400,818	334,626	197,908
	Waterworks shops	351,464	14,232	337,232	124,994	269,675	255,750	8,750	5,175
4	St. Louis, Mo.:								
	Industrial school bakery	45,526	1,260	44,266	(3)	37,264	37,264	(3)	(3)
5	Boston, Mass.:								
	Printing department	185,543	1,910	183,633	36,590	156,902	152,987	2,561	1,354
7	Pittsburg, Pa.:								
	Electric light systems	102,230	.....	102,230	583,800	166,565	102,230	40,866	23,469
	Asphalt repair plant	157,002	.....	157,002	24,030	161,114	157,002	[4] 2,670	[4] 1,442
14	New Orleans, La.:								
	Asphalt plant	101,291	6,103	95,188	60,000	101,908	95,188	4,230	2,520
	GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.								
19	Indianapolis, Ind.:								
	Asphalt repair plant	$56,608	$10,684	$45,924	$20,558	$60,576	$59,443	[4] $567	[4] $566
26	Denver, Colo.:								
	City shop	5,281	.....	5,281	16,800	19,308	17,339	1,176	793
27	Columbus, Ohio.:								
	Electric light systems	65,746	1,918	63,828	653,017	136,378	63,828	45,711	26,839
	Asphalt repair plant	.....	.....	.....	[5] 14,883	.....	.....	.....	.....
32	Omaha, Nebr.:								
	Asphalt repair plant	56,588	.....	56,588	12,500	58,688	56,588	1,500	600
36	St. Joseph, Mo.:								
	Electric light systems	28,038	145	27,893	87,240	37,371	27,818	6,107	3,446
43	Nashville, Tenn.:								
	Electric light systems	64,359	.....	64,359	400,000	103,839	58,359	28,000	[6] 17,480
44	Grand Rapids, Mich.:								
	Electric light systems	44,810	589	44,221	174,131	43,784	35,606	[4] 3,171	[4] 5,007
	GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.								
88	Fort Wayne, Ind.:								
	Electric light systems	$22	$22	.....	[5] $164,829	.....	.....	.....	.....
92	Lincoln, Nebr.:								
	Electric light systems	29,298	90	$29,208	115,000	$28,508	$17,484	[4] $6,600	[7] $4,424
	GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.								
111	Topeka, Kans.:								
	Electric light systems	$13,361	$16	$13,345	$68,000	$21,165	$13,345	$4,760	$3,060
	Asphalt repair plant	4,328	.....	4,328	600	4,397	4,328	42	27
117	Little Rock, Ark.:								
	Electric light systems	11,543	.....	11,543	60,000	18,743	11,543	4,200	3,000
118	Wheeling, W. Va.:								
	Electric light systems	27,831	.....	27,831	53,000	33,820	27,831	3,710	2,279
119	Springfield, Ill.:								
	Electric light systems	32,863	.....	32,863	70,482	40,475	32,863	4,934	2,678
133	Newton, Mass.:								
	Heating and lighting plant	4,705	.....	4,705	(3)	4,705	4,705	(3)	(3)
138	Galveston, Tex.:								
	Electric light systems	23,636	.....	23,636	65,000	31,371	23,636	4,550	3,185
142	Kalamazoo, Mich.:								
	Electric light systems	17,192	7	17,185	70,000	25,025	17,185	4,900	2,940
147	Auburn, N. Y.:								
	Quarry and stone crusher	12,795	4	12,791	6,000	13,451	12,791	420	240
158	Fort Worth, Tex.:								
	Electric light systems	14,576	103	14,473	90,000	25,354	14,464	6,300	4,590
	Paving plant	79,858	.....	79,858	14,000	81,552	79,858	980	714

[1] Exclusive of plants not in operation in 1908 and of plants for which the payments and receipts were not reported separately.
[2] Allowances in addition to those shown in columns 6 and 7 of Table 5, except where otherwise stated in footnotes.
[3] Value of plant not reported.
[4] Allowances included in expenses reported in Table 5.
[5] In course of erection.
[6] Of this amount, $6,000 is included in expenses reported in Table 5.
[7] Of this amount, $1,499 is included in expenses reported in Table 5.

TABLE 14.—RECEIPTS FROM REVENUES OF

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Total receipts from revenues of public service enterprises.	CLASSIFIED BY PAYER.				CLASSIFIED BY SOURCE.			
			Receipts from public.			Receipts from departments, offices, enterprises, and funds (service transfers).	Fees.	Charges.	Rents.	Rates.
			Total.	For meeting governmental costs.	Receipts in error subsequently corrected by refund payments.					
	Grand total	$69,137,687	$67,833,466	$67,552,366	$281,100	$1,304,221	$51,746	$2,275,553	$8,257,409	$55,306,342
	Group I	43,341,335	42,852,338	42,635,685	216,653	488,997	14,478	1,057,778	7,772,963	32,093,854
	Group II	12,042,136	11,762,433	11,720,763	41,670	279,703	9,065	570,799	274,428	10,801,624
	Group III	7,992,185	7,662,701	7,649,912	12,789	329,484	10,344	355,730	109,540	7,222,777
	Group IV	5,762,031	5,555,994	5,546,006	9,988	206,037	17,859	291,246	100,478	5,188,087
	GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.									
1	New York, N. Y	$18,604,056	$18,491,737	$18,472,276	$19,461	$112,319	$65	$185,434	$6,178,573	$10,785,051
2	Chicago, Ill	5,127,401	5,038,302	4,889,974	148,328	89,099	.....	206,596	48,497	4,776,388
3	Philadelphia, Pa	4,368,213	4,360,468	4,358,435	2,033	7,745	2,572	165,812	75,094	4,064,660
4	St. Louis, Mo	2,048,536	2,040,406	2,040,406	.....	8,130	2,160	33,376	113,299	1,843,759
5	Boston, Mass	3,442,212	3,441,069	3,439,311	1,758	1,143	372	60,641	443,307	2,629,964
6	Baltimore, Md	1,383,187	1,379,687	1,377,972	1,715	3,500	.....	19,913	325,556	1,033,255
7	Pittsburg, Pa	1,508,859	1,499,757	1,498,329	1,428	9,102	2,231	1,401	133,150	1,321,474
8	Cleveland, Ohio	1,265,537	1,202,724	1,174,007	28,717	62,813	2,733	138,130	39,239	1,029,971
9	Buffalo, N. Y	944,724	843,156	843,156	.....	101,568	.....	.....	74,714	870,010
10	San Francisco, Cal	.....	.....	.....	.....	.....	.....	.....	.....	.....
11	Detroit, Mich	935,354	928,877	928,877	.....	6,477	2,086	86,145	1,350	643,789
12	Cincinnati, Ohio	1,058,057	1,056,998	1,045,215	11,783	1,059	255	19,353	37,534	956,611
13	Milwaukee, Wis	671,517	594,782	594,759	23	76,735	1,660	6,267	1,130	596,595
14	New Orleans, La	280,936	280,936	280,921	15	.....	.....	69,561	210,182	.....
15	Washington, D. C	587,587	581,128	580,051	1,077	6,459	.....	43,329	37,935	502,895
16	Newark, N. J	1,115,159	1,112,311	1,111,996	315	2,848	344	21,820	53,403	1,039,432
	GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.									
17	Minneapolis, Minn	$353,043	$351,785	$351,417	$368	$1,258	$110	$6,310	$180	$311,357
18	Jersey City, N. J	1,138,106	1,138,106	1,137,451	655	.....	.....	10,581	349	1,098,932
19	Indianapolis, Ind	39,510	39,510	39,510	.....	.....	.....	.....	32,824	4,127
20	Louisville, Ky	722,774	722,774	707,344	15,430	.....	.....	14,858	18,203	683,627
21	St. Paul, Minn	393,245	383,829	383,390	439	9,416	140	57,320	25,767	297,333
22	Providence, R. I	772,096	721,972	721,956	16	50,124	1,844	38,496	1,883	710,324
23	Rochester, N. Y	667,042	667,042	665,921	1,121	.....	.....	36,963	13,144	511,835
24	Kansas City, Mo	881,026	873,598	873,598	.....	7,428	1,715	30,718	38,439	793,277
25	Toledo, Ohio	272,435	272,435	269,845	2,590	.....	.....	27,767	8,135	211,734
26	Denver, Colo	24,682	24,682	24,496	186	.....	.....	.....	19,378	5,304
27	Columbus, Ohio	289,320	285,654	280,139	5,515	3,666	122	24,166	26,501	237,444
28	Los Angeles, Cal	1,055,147	1,053,560	1,053,560	.....	1,587	.....	38,164	7,938	982,289
29	Worcester, Mass	424,641	404,964	404,962	2	19,677	.....	45,171	69	369,280
30	Seattle, Wash	1,056,170	956,159	955,828	331	100,011	.....	36,207	7,914	1,005,009
31	Memphis, Tenn	388,251	361,649	358,016	3,633	26,602	.....	3,718	7,846	376,612
32	Omaha, Nebr	497	497	497	.....	.....	.....	.....	497	.....
33	New Haven, Conn	1,442	1,442	1,442	.....	.....	.....	.....	1,442	.....
34	Scranton, Pa	.....	.....	.....	.....	.....	.....	.....	.....	.....
35	Syracuse, N. Y	322,314	322,314	314,112	8,202	.....	2,629	1,913	1,804	315,265
36	St. Joseph, Mo	3,410	3,410	3,410	.....	.....	230	.....	3,180	.....
37	Portland, Oreg	698,098	695,341	695,341	.....	2,757	.....	95,317	1,734	601,010
38	Paterson, N. J	211	211	211	.....	.....	211	.....	.....	.....
39	Atlanta, Ga	325,192	325,192	325,192	.....	.....	109	5,617	1,231	292,715
40	Richmond, Va	625,337	615,971	615,541	430	9,366	201	8,129	19,311	580,901
41	Dayton, Ohio	169,989	169,989	169,791	198	.....	1,691	10,271	15,671	140,276
42	Fall River, Mass	241,868	241,395	241,395	.....	473	.....	16,585	3,469	205,653
43	Nashville, Tenn	257,174	255,719	255,719	.....	1,455	.....	2,243	13,790	241,141
44	Grand Rapids, Mich	222,759	200,306	199,374	932	22,453	.....	32,205	3,501	170,395
45	Hartford, Conn	303,062	280,442	280,442	.....	22,620	.....	5,322	.....	292,148
46	Cambridge, Mass	393,295	392,485	390,863	1,622	810	63	22,758	228	363,036

[1] Connected with penal institutions.

PUBLIC SERVICE ENTERPRISES: 1908.

assigned to each, see page 79. For a text discussion of this table, see page 40.]

CLASSIFIED BY SOURCE—continued.				CLASSIFIED BY ENTERPRISES.								City number.
Tolls.	Manufactures.	Sales.	Permits.	Water-supply systems.	Electric light and power systems.	Gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	Institutional industries.[1]	All other enterprises.	
$1,506,038	$621,418	$989,405	$129,776	$55,268,043	$1,470,355	$843,791	$1,431,103	$3,975,341	$610,794	$632,502	$4,905,758	
1,490,134	608,094	246,835	57,199	32,921,487	157,866	.....	1,056,132	3,855,103	75,932	608,094	4,666,721	
.....	13,324	320,860	52,036	10,699,004	370,016	388,076	209,979	49,863	191,312	13,324	120,562	
4,395	.....	278,718	10,681	6,699,823	525,080	373,913	88,364	37,918	217,847	11,084	38,156	
11,509	.....	142,992	9,860	4,947,729	417,393	81,802	76,628	32,457	125,703	.....	80,319	
GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.												
$1,258,530	$113,570	$75,875	$6,958	$10,856,993	.....	.....	$297,975	$3,504,164	.....	$113,570	$3,831,354	1
.....	83,131	9,239	3,550	4,942,204	$83,713	.....	3,654	13,420	.....	83,131	1,279	2
.....	57,228	2,847	.....	4,235,891	.....	.....	10,963	54,201	.....	57,228	9,930	3
.....	.....	44,806	11,136	1,891,130	.....	.....	44,242	74,027	.....	.....	39,137	4
231,604	52,242	24,082	.....	2,678,486	.....	.....	110,324	.....	$33,361	52,242	567,799	5
.....	.....	4,463	.....	1,036,005	.....	.....	54,542	168,808	.....	.....	123,832	6
.....	41,026	2,457	7,120	1,332,452	.....	.....	112,898	22,483	.....	41,026	.....	7
.....	25,730	29,734	.....	1,101,921	54,967	.....	38,695	2,848	41,376	25,730	.....	8
.....	.....	.....	.....	870,010	.....	.....	65,115	.....	.....	.....	9,599	9
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	10
.....	188,762	2,699	10,523	718,263	19,186	.....	9,143	.....	.....	188,762	.....	11
.....	.....	44,304	.....	1,022,263	.....	.....	13,125	6,016	.....	.....	16,653	12
.....	46,405	3,446	16,014	622,322	.....	.....	2,790	.....	.....	46,405	.....	13
.....	.....	1,193	.....	2,492	.....	.....	210,176	.....	1,130	.....	67,138	14
.....	.....	1,530	1,898	549,422	.....	.....	30,014	8,086	65	.....	.....	15
.....	.....	160	.....	1,061,633	.....	.....	52,476	1,050	.....	.....	.....	16
GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.												
.....	.....	$26,398	$8,688	$352,933	.....	.....	$110	.....	.....	.....	.....	17
.....	.....	1,565	26,679	1,130,146	.....	.....	.....	$7,960	.....	.....	.....	18
.....	.....	2,559	.....	4,127	.....	.....	29,850	.....	.....	.....	$5,533	19
.....	.....	6,086	.....	706,833	.....	.....	.....	15,628	$313	.....	.....	20
.....	$8,559	4,126	.....	359,072	.....	.....	6,359	.....	.....	$8,559	19,255	21
.....	.....	19,549	.....	743,358	.....	.....	1,805	.....	26,933	.....	.....	22
.....	.....	105,100	.....	598,921	.....	.....	11,241	.....	41,180	.....	15,700	23
.....	.....	2,483	14,394	839,066	.....	.....	41,960	.....	.....	.....	.....	24
.....	4,765	20,034	.....	242,183	.....	.....	8,056	.....	17,431	4,765	.....	25
.....	.....	.....	.....	11,836	.....	.....	10,270	.....	.....	.....	2,576	26
.....	.....	1,087	.....	262,666	.....	.....	26,534	120	.....	.....	.....	27
.....	.....	20,756	.....	1,055,147	.....	.....	.....	.....	.....	.....	.....	28
.....	.....	10,121	.....	402,430	.....	.....	.....	.....	22,211	.....	.....	29
.....	.....	7,040	.....	681,240	$370,016	.....	.....	4,914	.....	.....	.....	30
.....	.....	75	.....	377,438	.....	.....	7,426	3,387	.....	.....	.....	31
.....	.....	.....	.....	.....	.....	.....	497	.....	.....	.....	.....	32
.....	.....	.....	.....	.....	.....	.....	.....	1,442	.....	.....	.....	33
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	34
.....	.....	703	.....	317,881	.....	.....	4,433	.....	.....	.....	.....	35
.....	.....	.....	.....	.....	.....	.....	3,410	.....	.....	.....	.....	36
.....	.....	37	.....	606,268	.....	.....	.....	14,749	.....	.....	77,081	37
.....	.....	.....	.....	.....	.....	.....	211	.....	.....	.....	.....	38
.....	.....	25,520	.....	321,010	.....	.....	109	.....	4,073	.....	.....	39
.....	.....	16,795	.....	208,837	.....	$388,076	19,095	.....	8,912	.....	417	40
.....	.....	2,080	.....	152,627	.....	.....	17,302	.....	.....	.....	.....	41
.....	.....	16,161	.....	215,978	.....	.....	.....	1,075	24,815	.....	.....	42
.....	.....	.....	.....	241,141	.....	.....	15,445	588	.....	.....	.....	43
.....	.....	14,383	2,275	191,794	.....	.....	5,743	.....	25,222	.....	.....	44
.....	.....	5,592	.....	300,291	.....	.....	.....	.....	2,771	.....	.....	45
.....	.....	6,610	.....	375,781	.....	.....	63	.....	17,451	.....	.....	46

TABLE 14.—RECEIPTS FROM REVENUES OF

[For a list of the cities arranged alphabetically by states, with the number

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

City number.	CITY.	Total receipts from revenues of public service enterprises.	CLASSIFIED BY PAYER.				CLASSIFIED BY SOURCE.			
			Receipts from public.			Receipts from departments, offices, enterprises, and funds (service transfers).	Fees.	Charges.	Rents.	Rates.
			Total.	For meeting governmental costs.	Receipts in error subsequently corrected by refund payments.					
47	Albany, N. Y.	$323,167	$323,167	$322,783	$384			$2,208	$1,570	$315,495
48	Reading, Pa.	227,878	227,878	227,861	17			1,237		222,600
49	Lowell, Mass.	221,127	214,979	214,249	730	$6,148	$83	25,250		184,441
50	Trenton, N. J.	212,257	212,257	212,257				2,620		209,637
51	Bridgeport, Conn.	103	103	103					103	
52	Camden, N. J.	229,081	229,081	229,081				4,020		223,529
53	Wilmington, Del.	223,317	223,317	223,086	231			64	3,716	214,271
54	Des Moines, Iowa.	13,806	13,806	13,803	3		1,466	6,573	1,440	
55	Lynn, Mass.	297,396	296,886	289,934	6,952	509		20,325		258,808
56	New Bedford, Mass.	263,914	257,514	256,675	839	6,400		29,991	1,215	219,642
57	Kansas City, Kans.	12	12	12				2		
58	Springfield, Mass.	325,606	321,421	321,393	28	4,185		30,355	1,607	291,108
59	Troy, N. Y.	208,759	207,044	207,044		1,715		10,393	1,927	193,308
60	Oakland, Cal.	12,291	12,291	12,291				125	4,800	7,179
61	Lawrence, Mass.	152,147	149,717	149,712	5	2,430		19,281		129,625
62	Somerville, Mass.	229,697	228,926	228,684	242	771		3,877		222,642
63	Duluth, Minn.	445,848	395,639	395,639		50,209		31,492	786	376,660
64	Savannah, Ga.	148,240	148,240	148,240				12,084	14,419	115,535
65	Norfolk, Va.	186,822	186,822	186,822				12,809	14,523	148,651
66	Yonkers, N. Y.	220,632	183,309	183,275	34	37,323	158	999		212,195
67	Schenectady, N. Y.	124,124	124,124	122,833	1,291			3,792		119,013
68	Hoboken, N. J.	237,208	235,663	235,634	29	1,545		6,017	5,000	224,198
69	Peoria, Ill.	18,717	18,717	18,717			2,780	338	4,515	11,084
70	Utica, N. Y.	2,009	2,009	2,009					2,009	
71	Manchester, N. H.	159,457	134,549	134,549		24,908	367	8,424	386	145,614
72	Evansville, Ind.	146,957	146,957	146,231	726		1,293	9,118	4,598	112,100
73	San Antonio, Tex.	16,652	16,652	16,406	246			5,672	10,355	446
74	Elizabeth, N. J.	163	163	163			63	100		
75	Waterbury, Conn.	179,414	179,316	179,316		98		24		179,273
76	Salt Lake City, Utah.	191,709	189,395	189,373	22	2,314		13,425		161,075
77	Wilkes-Barre, Pa.	988	988	988						
78	Erie, Pa.	206,910	206,910	206,880	30			2,647	5,045	199,218
79	Houston, Tex.	196,264	196,264	196,264				5,990	19,005	169,623
80	Tacoma, Wash.	688,916	563,511	563,511		125,405		19,418		659,837
81	Harrisburg, Pa.	190,610	190,302	190,302		308		1,248		181,803
82	Portland, Me.	313,348	306,101	306,101		7,247	30	17,758	1,572	260,531
83	Charleston, S. C.	3,671	3,671	3,671			145	34	3,492	
84	Youngstown, Ohio.	140,572	140,572	140,320	252		508	4,472	1,351	132,160
85	Dallas, Tex.	217,834	217,834	217,834				9,260		207,692
86	Terre Haute, Ind.	18,759	18,759	18,759				7,373		
87	Akron, Ohio.	2,603	2,603	2,603					2,603	
88	Fort Wayne, Ind.	101,617	101,617	101,190	427		2,074	5,542	2,458	85,320
89	Holyoke, Mass.	460,098	409,412	409,412		50,686		6,499	50	432,768
90	Brockton, Mass.	126,338	121,756	121,756		4,582		7,963		115,713
91	Covington, Ky.	125,035	124,615	124,359	256	420	684		980	117,991
92	Lincoln, Nebr.	92,592	91,917	91,872	45	675	693	1,588		88,301
93	Saginaw, Mich.	87,521	85,915	85,915		1,606		5,253	15	73,691

[1] Connected with penal institutions.

PUBLIC SERVICE ENTERPRISES: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 40.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

CLASSIFIED BY SOURCE—continued.				CLASSIFIED BY ENTERPRISES.								
Tolls.	Manufactures.	Sales.	Permits.	Water-supply systems.	Electric light and power systems.	Gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	Institutional industries.[1]	All other enterprises.	City number.
			$3,894	$322,024			$1,098	$45				47
		$3,941		227,878								48
		11,353		210,401			83		$10,643			49
				212,257								50
								103				51
		1,532		226,169					2,912			52
		5,266		219,601			2,841	875				53
		4,327					1,466		12,340			54
		18,262		274,440					22,955			55
		13,066		237,256				5,547	21,111			56
		10							12			57
		2,536		325,606								58
		3,131		207,581			1,010	150	18			59
		187						12,291				60
		3,241		136,779					15,368			61
		3,178		229,697								62
		36,910		252,762		$193,086						63
		6,202		116,341			13,916	5,986	11,997			64
		8,894	1,945	161,701			14,298		10,823			65
		5,965	1,315	218,295			158	2,179				66
		1,319		124,124								67
		29	1,964	228,146				5,000	4,062			68
							2,780	2,588		$11,084	$2,265	69
											2,009	70
		4,666		147,561			367		11,529			71
		19,848		122,250			3,453	2,342	18,912			72
		179					13,116		1,830		1,706	73
							68	100				74
		117		179,414								75
		17,209		168,109					21,408		2,192	76
		988							988			77
				201,865			603	337			4,105	78
		1,646		177,259			18,630	375				79
		9,661		316,248	$372,668							80
		5,996	1,563	190,610								81
		33,457		273,045					18,819		21,484	82
							3,671					83
		2,111		138,999			1,573					84
		882		217,834								85
		11,386							18,759			86
							2,603					87
		6,223		97,694			3,923					88
		20,781		126,859	152,412	180,827						89
		2,662		121,712					4,626			90
$4,395		985		118,621			2,019				4,395	91
		2,010		91,899			693					92
		8,562		78,786					8,735			93

TABLE 14.—RECEIPTS FROM REVENUES OF

[For a list of the cities arranged alphabetically by states, with the number

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

City number.	CITY.	Total receipts from revenues of public service enterprises.	CLASSIFIED BY PAYER.				CLASSIFIED BY SOURCE.			
			Receipts from public.			Receipts from departments, offices, enterprises, and funds (service transfers).	Fees.	Charges.	Rents.	Rates.
			Total.	For meeting governmental costs.	Receipts in error subsequently corrected by refund payments.					
94	Altoona, Pa.	$118,571	$118,397	$118,397	.....	$174	.....	$4,399	$244	$112,134
95	Spokane, Wash.	392,468	391,964	391,973	$11	484	.....	70,152	796	321,520
96	Lancaster, Pa.	129,040	128,435	128,432	3	605	.....	1,019	7,837	116,976
97	Birmingham, Ala.	1,107	1,107	1,107	.....	.....	.....	345	.....	.....
98	Bayonne, N. J.	228,436	228,421	228,421	.....	15	.....	5,723	1,597	218,369
99	South Bend, Ind.	82,510	82,510	82,461	49	.....	$199	1,848	.....	77,325
100	Butte, Mont.	.....	.....	.....	.....	.....	.....	.....	.....	.....
101	McKeesport, Pa.	70,510	69,707	69,678	29	803	.....	2,152	240	66,468
102	Pawtucket, R. I.	241,609	227,191	227,191	.....	14,418	.....	15,071	2,564	222,138
103	Sioux City, Iowa.	80,990	79,991	79,991	.....	999	730	2,313	.....	76,547
104	Johnstown, Pa.	286	286	286	.....	.....	286	.....	.....	.....
105	Dubuque, Iowa.	65,859	65,859	65,574	285	.....	387	669	50	49,985
106	Binghamton, N. Y.	128,950	128,950	128,591	359	.....	.....	1,599	400	122,132
107	Mobile, Ala.	149,975	149,975	149,975	.....	.....	.....	14,145	14,834	115,662
108	Augusta, Ga.	146,192	142,845	142,840	5	3,347	213	2,345	448	137,279
109	East St. Louis, Ill.	113	113	113	.....	.....	113	.....	.....	.....
110	Passaic, N. J.	.....	.....	.....	.....	.....	.....	.....	.....	.....
111	Topeka, Kans.	91,669	91,415	89,123	2,292	254	958	.....	.....	90,704
112	Allentown, Pa.	107,724	107,724	107,724	.....	.....	.....	17,335	113	88,410
113	Atlantic City, N. J.	145,339	145,339	145,180	159	.....	.....	.....	.....	145,339
114	Springfield, Ohio	83,907	83,907	83,901	6	.....	786	.....	10,361	72,755
115	Montgomery, Ala.	92,267	92,267	92,261	6	.....	3,991	2,130	351	85,688
116	Davenport, Iowa.	1,830	1,830	1,830	.....	.....	144	.....	1,680	.....
117	Little Rock, Ark.	8,431	8,431	8,431	.....	.....	.....	177	.....	.....
118	Wheeling, W. Va.	302,439	301,456	300,804	652	983	.....	4,538	9,744	271,318
119	Springfield, Ill.	141,173	140,873	140,865	8	300	1,255	14,059	300	112,431
120	York, Pa.	.....	.....	.....	.....	.....	.....	.....	.....	.....
121	Malden, Mass.	110,282	109,904	109,678	226	378	.....	7,530	120	98,642
122	Wichita, Kans.	1,204	1,204	1,204	.....	.....	964	.....	240	.....
123	Bay City, Mich.	107,347	83,052	83,052	.....	24,295	.....	.....	.....	106,748
124	South Omaha, Nebr.	.....	.....	.....	.....	.....	.....	.....	.....	.....
125	Quincy, Ill.	1,219	1,219	1,219	.....	.....	1,094	.....	125	.....
126	Newcastle, Pa.	752	752	752	.....	.....	.....	.....	752	.....
127	Superior, Wis.	.....	.....	.....	.....	.....	.....	.....	.....	.....
128	Canton, Ohio.	83,165	83,165	83,165	.....	.....	765	4,569	8,360	69,471
129	Jacksonville, Fla.	407,901	348,177	347,769	408	59,724	.....	2,301	.....	401,161
130	Chester, Pa.	1,030	1,030	1,030	.....	.....	.....	.....	1,030	.....
131	Chelsea, Mass.	136,100	130,587	130,577	10	5,513	.....	2,417	.....	132,968
132	Joplin, Mo.	17,832	17,832	17,832	.....	.....	.....	.....	35	15,998
133	Newton, Mass.	146,476	135,592	133,896	1,696	10,884	.....	6,531	.....	139,945
134	Salem, Mass.	103,986	103,986	103,986	.....	.....	36	1,846	1,107	99,098
135	Haverhill, Mass.	102,499	101,882	101,882	.....	617	.....	5,170	890	96,235
136	Rockford, Ill.	78,050	78,050	78,050	.....	.....	.....	15,604	.....	60,941
137	Knoxville, Tenn.	10,876	10,876	10,876	.....	.....	2,156	37	8,683	.....
138	Galveston, Tex.	121,995	121,995	121,995	.....	.....	367	614	120	120,197
139	Elmira, N. Y.	10,245	10,245	10,245	.....	.....	.....	5,130	351	.....
140	New Britain, Conn.	108,266	107,929	107,929	.....	337	.....	4,507	4,067	96,380
141	Oklahoma City, Okla.	94,481	94,481	94,481	.....	.....	1,115	12,196	.....	80,985
142	Kalamazoo, Mich.	44,896	44,896	44,896	.....	.....	795	6,634	235	32,100
143	Woonsocket, R. I.	109,140	85,444	85,444	.....	23,696	.....	4,324	.....	104,725
144	Chattanooga, Tenn.	2,233	2,233	2,233	.....	.....	.....	.....	2,233	.....
145	Racine, Wis.	9,103	9,103	9,103	.....	.....	.....	2,052	.....	74
146	Fitchburg, Mass.	88,505	88,489	88,489	.....	16	.....	13,558	.....	73,822
147	Auburn, N. Y.	104,716	90,606	90,122	484	14,110	.....	2,684	4,769	95,389
148	Joliet, Ill.	32,130	32,130	32,130	.....	.....	.....	177	.....	31,345
149	Macon, Ga.	9,509	9,509	9,509	.....	.....	.....	2,824	6,550	.....
150	West Hoboken, N. J.	.....	.....	.....	.....	.....	.....	.....	.....	.....
151	Everett, Mass.	104,454	103,002	102,948	54	1,452	55	2,094	.....	98,607
152	Oshkosh, Wis.	1,695	1,695	1,695	.....	.....	.....	.....	.....	.....
153	Sacramento, Cal.	146,547	146,547	146,547	.....	.....	.....	7,079	8,470	129,664
154	Pueblo, Colo.	222,742	184,648	184,186	462	38,094	.....	2,658	255	217,795
155	Newport, Ky.	62,337	62,331	61,131	1,200	6	355	661	22	53,978
156	Taunton, Mass.	141,546	138,034	138,034	.....	3,512	.....	1,982	.....	131,080
157	La Crosse, Wis.	49,456	49,456	49,456	.....	.....	1,095	81	.....	37,884
158	Fort Worth, Tex.	177,921	176,900	175,316	1,584	1,021	.....	15,967	505	159,675
	San Juan, P. R.	77,194	77,194	77,164	30	.....	.....	.....	10,449	65,094

[1]Connected with penal institutions.

PUBLIC SERVICE ENTERPRISES: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 40.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

CLASSIFIED BY SOURCE—continued.				CLASSIFIED BY ENTERPRISES.								
Tolls.	Manufactures.	Sales.	Permits.	Water-supply systems.	Electric light and power systems.	Gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	Institutional industries.[1]	All other enterprises.	City number.
		$405	$1,389	$118,571								94
				391,672			$796					95
		3,208		122,032			7,008					96
		762							$1,107			97
		55	2,692	226,839				$1,597				98
		3,138		82,278			199		33			99
												100
		1,650		70,270				240				101
		1,836		235,468					6,141			102
		1,400		79,615			730		645			103
							286					104
		14,768		65,230			382	247				105
		4,819		128,950								106
		5,334		118,789			13,041	14,650	3,495			107
		5,907		86,753			213	1,411	3,494		$54,321	108
							113					109
												110
		7		90,704			965					111
		1,457	409	107,724								112
				145,339								113
		5		72,760			11,147					114
		107		85,738			4,342		2,187			115
			6				290	1,540				116
		8,254							8,431			117
		16,839		210,489		$81,802	9,121	659	368			118
		13,128		117,543			1,255		22,375			119
												120
		3,990		99,157					11,125			121
							1,204					122
		599		59,750	$47,033				564			123
												124
							1,194	25				125
											752	126
												127
				74,040			3,163				5,962	128
		4,439		109,861	298,040							129
							18	1,012				130
			715	136,100								131
		1,799			15,998		35		1,799			132
				146,476								133
		1,899		99,779			1,031		3,176			134
		204		102,499								135
		1,505		78,050								136
							10,876					137
		697		120,874			120		1,001			138
		4,764							10,245			139
		3,312		98,557					6,422		3,287	140
		185		94,234			247					141
		5,132		37,757			830		6,309			142
		91		109,140								143
								2,000			233	144
		4,628	2,349						9,029		74	145
		1,125		81,062					7,443			146
		1,874		99,014					1,606		4,096	147
		499	109	32,130								148
		135					6,550		2,959			149
												150
		3,698		99,338					5,116			151
		1,695							1,695			152
		115	1,219	133,440				8,735	4,372			153
		2,034		220,792					1,950			154
$4,395		1,954	972	57,224			377	341			4,395	155
		8,484		82,608	56,322				2,616			156
7,114		3,282		41,102			1,095				7,199	157
		1,774		177,921								158
		1,262	389	65,667			5,952		2,917		2,658	

TABLE 15.—RECEIPTS FROM INTEREST: 1908.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 42.]

City number.	CITY.	Total receipts from interest.	CLASSIFIED BY PAYER. Receipts from public. Total.	For meeting governmental costs.[1]	Accrued interest and receipts in error.[2]	Receipts from divisions, funds, and enterprises (interest transfers).[3]	CLASSIFIED BY SOURCE. Assets of invested funds.[4]	Current deposits.	Deferred payments of taxes.	Deferred payments of special assessments.	Accrued interest on original loans.	Investments in municipal service enterprises.[5]
	Grand total	$25,478,335	$13,942,100	$12,644,617	$1,297,483	$11,536,235	$18,297,206	$4,080,772	$649,887	$1,193,101	$1,242,855	$14,514
	Group I	19,559,177	9,853,153	9,262,362	590,791	9,706,024	15,251,323	2,928,819	307,867	514,674	555,052	1,442
	Group II	3,414,809	2,320,767	1,805,590	515,177	1,094,042	1,643,417	695,955	94,962	453,245	515,657	11,573
	Group III	1,403,766	995,874	917,871	78,003	407,892	810,940	244,806	130,590	150,258	65,673	1,499
	Group IV	1,100,583	772,306	658,794	113,512	328,277	591,526	211,192	116,468	74,924	106,473	
	GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.											
1	New York, N. Y.	$6,967,022	$858,097	$857,993	$104	$6,108,925	$6,369,845	$597,177				
2	Chicago, Ill.	1,622,835	1,587,419	1,517,453	69,966	35,416	627,352	517,618		$409,285	$68,580	
3	Philadelphia, Pa.	3,854,562	3,371,974	3,149,988	221,986	482,588	3,242,102	341,549	$98,116		202,795	
4	St. Louis, Mo.	439,933	404,996	404,855	141	34,937	152,338	287,532			63	
5	Boston, Mass.	1,574,476	368,265	355,415	12,850	1,206,211	1,290,594	54,673	168,088	61,121		
6	Baltimore, Md.	888,946	318,785	267,996	50,789	570,161	728,852	37,642	71,663		50,789	
7	Pittsburg, Pa.	606,463	235,100	188,414	46,686	371,363	419,870	129,372		9,250	46,520	$1,442
8	Cleveland, Ohio.	514,491	441,860	432,515	9,345	72,631	112,704	392,934			8,853	
9	Buffalo, N. Y.	243,323	150,098	146,958	3,140	93,225	149,231	90,952			3,140	
10	San Francisco, Cal.	126,827	126,827	21,071	105,756		2,942	18,129			105,756	
11	Detroit, Mich.	227,040	124,162	122,754	1,408	102,878	127,430	76,425		23,160	25	
12	Cincinnati, Ohio.	1,841,026	1,550,223	1,538,523	11,700	290,803	1,639,568	191,494			9,964	
13	Milwaukee, Wis.	84,785	82,855	63,539	19,316	1,930	11,447	53,412			19,926	
14	New Orleans, La.	130,051	99,014	80,262	18,752	31,037	37,170	73,229			19,652	
15	Washington, D. C.	14,475	13,625	13,625		850	2,587	39		11,849		
16	Newark, N. J.	422,922	119,853	101,001	18,852	303,069	337,291	66,642			18,989	
	GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.											
17	Minneapolis, Minn.	$201,982	$121,803	$104,455	$17,348	$80,179	$125,206	$18,318		$38,878	$19,580	
18	Jersey City, N. J.	198,721	14,997	12,784	2,213	183,724	185,888	11,901			932	
19	Indianapolis, Ind.	27,361	26,795	26,560	235	566	9,234	15,757		1,628	176	$566
20	Louisville, Ky.	180,115	178,755	158,046	20,709	1,360	84,236	75,170			20,709	
21	St. Paul, Minn.	44,356	24,561	18,650	5,911	19,795	29,185	9,283			5,888	
22	Providence, R. I.	284,532	96,015	94,356	1,659	188,517	217,557	55,555	$10,482	938		
23	Rochester, N. Y.	125,618	108,578	107,572	1,006	17,040	45,745	35,102		43,765	1,006	
24	Kansas City, Mo.	85,182	61,210	55,500	5,710	23,972	35,196	44,503			5,183	
25	Toledo, Ohio.	130,992	58,222	54,768	3,454	72,770	85,559	40,284			5,149	
26	Denver, Colo.	115,492	107,844	87,250	20,594	7,648	10,864	43,361	40,727		20,540	
27	Columbus, Ohio.	215,697	45,331	45,331		170,366	176,345	27,614			11,738	
28	Los Angeles, Cal.	408,984	405,204	42,021	363,183	3,780	28,780	20,444			359,760	
29	Worcester, Mass.	174,772	47,817	44,340	3,477	126,955	152,379	5,395	13,100	2,039	1,859	
30	Seattle, Wash.	349,312	344,113	344,113		5,199	5,199	56,479		287,634		
31	Memphis, Tenn.	18,958	18,958	8,833	10,125			8,833			10,125	
32	Omaha, Nebr.	42,329	31,610	22,856	8,754	10,719	11,443	22,132			8,754	
33	New Haven, Conn.	39,656	36,326	30,515	5,811	3,330	29,252	5,573			4,831	
34	Scranton, Pa.	2,066	18,586	17,709	877	13,480	20,387	10,802			877	
35	Syracuse, N. Y.	80,438	79,975	73,605	6,370	463	3,043	31,246		39,779	6,370	
36	St. Joseph, Mo.	21,802	21,470	15,190	6,280	332	985	14,537			6,280	
37	Portland, Oreg.	69,016	63,341	58,082	5,259	5,675	5,164	20,409		37,673	5,770	
38	Paterson, N. J.	36,820	33,945	32,889	1,056	2,875	30,588	5,176			1,056	
39	Atlanta, Ga.	11,919	11,919	9,034	2,885			1,805	7,229		2,885	
40	Richmond, Va.	77,214	13,541	11,871	1,670	63,673	66,993	8,164	387		1,670	
41	Dayton, Ohio.	59,844	46,760	44,434	2,326	13,084	19,704	37,993			2,147	
42	Fall River, Mass.	104,673	89,476	87,093	2,383	15,197	91,775		11,573		1,325	
43	Nashville, Tenn.	19,826	13,641	10,243	3,398	6,185	185	10,243			3,398	6,000
44	Grand Rapids, Mich.	62,529	51,661	46,287	5,374	10,868	9,694	42,454			5,374	5,007
45	Hartford, Conn.	65,292	45,214	44,115	1,099	20,078	51,351	12,378		774	789	
46	Cambridge, Mass.	129,311	103,099	97,088	6,011	26,212	111,490	5,044	11,464	137	1,186	

[1] Interest receipts for meeting governmental costs are the total interest receipts from the public, less the sum of accrued interest received on the city securities sold to the public and later repaid and of receipts in error subsequently corrected by refund payments.

[2] The several classes of receipts included in this column are indicated on page 42.

[3] Interest transfers comprise interest received by sinking, investment, and public trust funds on city securities held by them; accrued interest received by a fund or division of the city government on securities sold to another fund or division; and accrued interest received by divisions of the city government on loans issued to sinking, investment, and public trust funds. This column also includes "accounting transfers" given in the last column of this table, together with "service transfers" which are given separately on page 42.

[4] Sinking, investment, and public trust funds.

[5] Amounts shown as "interest on cost of plant" (accounting transfers), Table 5.

TABLE 15.—RECEIPTS FROM INTEREST: 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 42.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

City number.	CITY.	Total receipts from interest.	CLASSIFIED BY PAYER.				CLASSIFIED BY SOURCE.					
			Receipts from public.			Receipts from divisions, funds, and enterprises (interest transfers).[3]	Assets of invested funds.[4]	Current deposits.	Deferred payments of taxes.	Deferred payments of special assessments.	Accrued interest on original loans.	Investments in municipal service enterprises.[5]
			Total.	For meeting governmental costs.[1]	Accrued interest and receipts in error.[2]							
47	Albany, N. Y.	$100,158	$72,273	$69,860	$2,413	$27,885	$61,629	$12,323	.....	$23,582	$2,624	.....
48	Reading, Pa.	9,572	1,232	1,232	.....	8,340	8,599	983	.....	.....	.....	.....
49	Lowell, Mass.	67,729	65,196	64,131	1,065	2,533	42,619	3,854	$21,256	.....	.....	.....
50	Trenton, N. J.	63,401	9,826	8,163	1,663	53,575	57,798	3,940	.....	.....	1,663	.....
51	Bridgeport, Conn.	29,022	11,018	9,950	1,068	18,004	19,222	8,732	.....	.....	1,068	.....
52	Camden, N. J.	41,850	25,589	25,530	59	16,261	21,849	7,815	9,806	2,380	.....	.....
53	Wilmington, Del.	7,751	7,509	6,821	688	242	382	6,681	.....	.....	688	.....
54	Des Moines, Iowa.	8,404	8,404	8,032	372	.....	.....	8,032	.....	.....	372	.....
55	Lynn, Mass.	79,629	34,128	33,298	830	45,501	55,996	4,786	17,323	430	1,094	.....
56	New Bedford, Mass.	95,253	83,281	74,146	9,135	11,972	81,358	4,174	4,569	.....	5,152	.....
57	Kansas City, Kans.	7,052	7,052	6,810	242	.....	288	6,522	.....	.....	242	.....
58	Springfield, Mass.	41,294	29,786	24,992	4,794	11,508	20,742	5,892	10,171	500	3,989	.....
59	Troy, N. Y.	10,053	7,224	6,311	913	2,829	6,023	3,117	.....	.....	913	.....
60	Oakland, Cal.	5,410	5,410	5,410	.....	.....	489	4,921	.....	.....	.....	.....
61	Lawrence, Mass.	18,795	13,406	12,841	565	5,389	5,533	2,654	9,922	.....	686	.....
62	Somerville, Mass.	11,141	11,141	10,530	611	.....	113	2,278	8,139	.....	611	.....
63	Duluth, Minn.	3,627	3,599	3,599	.....	28	50	3,577	.....	.....	.....	.....
64	Savannah, Ga.	8,716	8,716	8,716	.....	.....	6,203	1,820	693	.....	.....	.....
65	Norfolk, Va.	47,430	11,295	3,379	7,916	36,135	37,882	733	.....	.....	8,815	.....
66	Yonkers, N. Y.	26,540	17,012	13,065	3,947	9,528	14,063	8,530	.....	.....	3,947	.....
67	Schenectady, N. Y.	35,205	23,521	23,163	358	11,684	13,589	5,007	.....	16,251	358	.....
68	Hoboken, N. J.	7,639	6,239	3,645	2,594	1,400	3,785	1,260	.....	.....	2,594	.....
69	Peoria, Ill.	11,837	10,087	9,810	277	1,750	8,467	3,153	.....	.....	217	.....
70	Utica, N. Y.	26,717	26,717	24,868	1,849	.....	14,725	4,780	.....	5,363	1,849	.....
71	Manchester, N. H.	24,644	6,072	5,923	149	18,572	21,994	2,650	.....	.....	.....	.....
72	Evansville, Ind.	8,855	6,065	6,065	.....	2,790	3,909	4,946	.....	.....	.....	.....
73	San Antonio, Tex.	8,942	8,942	6,684	2,258	.....	141	2,400	4,143	.....	2,258	.....
74	Elizabeth, N. J.	11,959	4,886	4,326	560	7,073	7,488	3,558	.....	.....	913	.....
75	Waterbury, Conn.	28,362	21,662	18,220	3,442	6,700	18,281	7,099	.....	.....	2,982	.....
76	Salt Lake City, Utah.	2,600	2,600	2,600	.....	.....	2,600	.....	.....	.....	.....	.....
77	Wilkes-Barre, Pa.	5,737	5,457	5,457	.....	280	1,282	4,224	.....	231	.....	.....
78	Erie, Pa.	24,151	15,606	15,606	.....	8,545	15,370	8,781	.....	.....	.....	.....
79	Houston, Tex.	11,415	11,415	11,151	264	.....	2,720	.....	8,695	.....	.....	.....
80	Tacoma, Wash.	107,823	95,096	95,096	.....	12,727	12,727	5,367	.....	89,729	.....	.....
81	Harrisburg, Pa.	25,187	17,461	15,411	2,050	7,726	9,492	13,645	.....	.....	2,050	.....
82	Portland, Me.	78,768	67,006	58,615	8,391	11,762	61,607	6,568	2,202	.....	8,391	.....
83	Charleston, S. C.	33,236	14,478	14,478	.....	18,758	23,328	9,908	.....	.....	.....	.....
84	Youngstown, Ohio.	26,798	17,046	16,825	221	9,752	16,681	9,892	.....	.....	225	.....
85	Dallas, Tex.	46,415	38,994	31,993	7,001	7,421	12,495	11,244	15,675	.....	7,001	.....
86	Terre Haute, Ind.	6,709	6,709	5,738	971	.....	2,315	3,605	.....	.....	789	.....
87	Akron, Ohio.	25,144	18,394	11,285	7,109	6,750	14,513	10,499	.....	.....	132	.....
88	Fort Wayne, Ind.	11,188	11,188	10,932	256	.....	4,634	6,371	.....	.....	183	.....
89	Holyoke, Mass.	86,433	82,664	80,501	2,163	3,769	72,676	5,259	6,433	.....	2,065	.....
90	Brockton, Mass.	35,852	20,648	19,360	1,288	15,204	21,195	1,350	11,563	463	1,281	.....
91	Covington, Ky.	490	490	.....	490	.....	.....	.....	.....	.....	490	.....
92	Lincoln, Nebr.	15,752	14,253	14,253	.....	1,499	37	2,887	.....	11,329	.....	$1,499
93	Saginaw, Mich.	13,081	9,081	9,050	31	4,000	4,061	8,989	.....	.....	31	.....

[1] Interest receipts for meeting governmental costs are the total interest receipts from the public, less the sum of accrued interest received on the city securities sold to the public and later repaid and of receipts in error subsequently corrected by refund payments.

[2] The several classes of receipts included in this column are indicated on page 42.

[3] Interest transfers comprise interest received by sinking, investment, and public trust funds on city securities held by them; accrued interest received by a fund or division of the city government on securities sold to another fund or division; and accrued interest received by divisions of the city government on loans issued to sinking, investment, and public trust funds. This column also includes "accounting transfers" given in the last column of this table, together with "service transfers" which are given separately on page 42.

[4] Sinking, investment, and public trust funds.

[5] Amounts shown as "interest on cost of plant" (accounting transfers), Table 5.

TABLE 15.—RECEIPTS FROM INTEREST: 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 42.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

City number.	CITY.	Total receipts from interest.	CLASSIFIED BY PAYER.				CLASSIFIED BY SOURCE.					
			Receipts from public.			Receipts from divisions, funds, and enterprises (interest transfers).[3]	Assets of invested funds.[4]	Current deposits.	Deferred payments of taxes.	Deferred payments of special assessments.	Accrued interest on original loans.	Investments in municipal service enterprises.[5]
			Total.	For meeting governmental costs.[1]	Accrued interest and receipts in error.[2]							
94	Altoona, Pa.	$16,519	$5,119	$5,013	$106	$11,400	$16,413				$106	
95	Spokane, Wash.	59,449	58,670	48,611	10,059	779	779	$6,860		$41,751	10,059	
96	Lancaster, Pa.	8,378	6,827	6,827		1,551	1,649	6,729				
97	Birmingham, Ala.	26,088	25,008	23,774	1,234	1,080	1,137	8,665		15,052	1,234	
98	Bayonne, N. J.	30,339	12,705	8,279	4,426	17,634	19,625	6,288			4,426	
99	South Bend, Ind.	3,886	3,886	2,817	1,069		1,024	1,793			1,069	
100	Butte, Mont.	1,479	1,400	1,400		79	79	1,400				
101	McKeesport, Pa.	15,431	13,591	13,591		1,840	8,474	6,957				
102	Pawtucket, R. I.	88,780	28,652	21,205	7,447	60,128	69,744	8,212	$2,491	96	8,237	
103	Sioux City, Iowa.											
104	Johnstown, Pa.	9,014	2,924	818	2,106	6,090	6,908				2,106	
105	Dubuque, Iowa.	3,112	3,112	3,112						3,112		
106	Binghamton, N. Y.	9,433	9,301	9,234	67	132	1,568	7,829			36	
107	Mobile, Ala.											
108	Augusta, Ga.	3,005	3,005	3,005				2,782		223		
109	East St. Louis, Ill.	18,330	18,330	17,727	603				17,727		603	
110	Passaic, N. J.	2,943	2,533	1,418	1,115	410	412	1,416			1,115	
111	Topeka, Kans.	6,299	6,299	5,661	638		642	5,019			638	
112	Allentown, Pa.	4,126	2,348	2,348		1,778	4,126					
113	Atlantic City, N. J.	72,844	44,095	38,504	5,591	28,749	32,595	12,314	20,923	1,374	5,638	
114	Springfield, Ohio.	29,867	27,924	23,464	4,460	1,943	17,828	7,579			4,460	
115	Montgomery, Ala.	5,265	5,265		5,265						5,265	
116	Davenport, Iowa.	7,135	7,135	7,135			3,625	2,802	708			
117	Little Rock, Ark.	784	784	494	290		72	422			290	
118	Wheeling, W. Va.	29,464	29,464	3,126	26,338		3,126				26,338	
119	Springfield, Ill.	3,402	3,402	3,402						3,402		
120	York, Pa.	10,555	5,296	5,296		5,259	6,149	4,406				
121	Malden, Mass.	54,903	49,320	48,780	540	5,583	41,604	2,198	10,268	482	351	
122	Wichita, Kans.	4,697	4,697	3,884	813		16	3,868			813	
123	Bay City, Mich.	8,152	8,152	7,832	320		970	6,862			320	
124	South Omaha, Nebr.	6,447	6,447	6,447			100	6,347				
125	Quincy, Ill.	16,175	16,175	16,175			15,174	1,001				
126	Newcastle, Pa.	2,313	2,313	2,175	138			2,175			138	
127	Superior, Wis.	5,662	5,662	5,662			1,007	4,655				
128	Canton, Ohio.	13,316	10,170	8,827	1,343	3,146	4,164	7,794			1,358	
129	Jacksonville, Fla.	504	504	504				504				
130	Chester, Pa.	6,032	2,375	2,344	31	3,657	5,353	648			31	
131	Chelsea, Mass.	52,485	16,397	16,264	133	36,088	36,317	4,445	11,590		133	
132	Joplin, Mo.	4,122	4,122	4,119	3		2,281	1,838			3	
133	Newton, Mass.	108,299	50,234	43,957	6,277	58,065	90,918	1,205	14,855	327	994	
134	Salem, Mass.	23,144	21,711	17,149	4,562	1,433	11,529	3,908	3,338		4,369	
135	Haverhill, Mass.	54,005	45,028	41,911	3,117	8,977	29,281	14,150	8,177	13	2,384	
136	Rockford, Ill.	1,317	1,317	1,230	87					1,230	87	
137	Knoxville, Tenn.	4,146	4,146	1,896	2,250		1,238		327	331	2,250	
138	Galveston, Tex.	42,870	38,720	38,720		4,150	36,132		6,738			
139	Elmira, N. Y.	10,058	9,680	9,572	108	378	2,126	5,597	606	1,729		
140	New Britain, Conn.	14,419	14,379	8,450	5,929	40	5,608	2,882			5,929	
141	Oklahoma City, Okla.	3,442	3,442	1,767	1,675			1,767			1,675	
142	Kalamazoo, Mich.	9,867	6,937	5,871	1,066	2,930	3,554	867		4,488	958	
143	Woonsocket, R. I.	19,826	7,454	4,755	2,699	12,372	15,378	1,179		907	2,362	
144	Chattanooga, Tenn.	25,345	25,345	25,345			2,784	22,561				
145	Racine, Wis.	5,136	5,136	4,426	710		34	4,446			656	
146	Fitchburg, Mass.	22,044	7,210	7,210		14,834	16,327		5,386	9	322	
147	Auburn, N. Y.	5,522	4,839	3,861	978	683	1,219	3,325			978	
148	Joliet, Ill.											
149	Macon, Ga.	14,731	4,823	4,823		9,908	14,093	638				
150	West Hoboken, N. J.	2,262	2,262	1,312	950		1,312				950	
151	Everett, Mass.	26,410	14,852	14,554	298	11,558	11,983	2,164	11,965		298	
152	Oshkosh, Wis.	5,674	2,354	2,354		3,320	3,447	2,227				
153	Sacramento, Cal.	11,947	11,947	5,400	6,547			5,400			6,547	
154	Pueblo, Colo.	3,964	3,402	3,248	154	562	3,496	70		398		
155	Newport, Ky.											
156	Taunton, Mass.	31,677	24,236	22,332	1,904	7,441	29,144	283	1,369		881	
157	La Crosse, Wis.	11,789	7,489	7,423	66	4,300	8,271	3,452			66	
158	Fort Worth, Tex.	1,954	1,954	1,954			691	1,263				
	San Juan, P. R.	8,083	8,083	7,715	368		7,359	356			368	

[1] Interest receipts for meeting governmental costs are the total interest receipts from the public, less the sum of accrued interest received on the city securities sold to the public and later repaid and of receipts in error subsequently corrected by refund payments.

[2] The several classes of receipts included in this column are indicated on page 42.

[3] Interest transfers comprise interest received by sinking, investment, and public trust funds on city securities held by them; accrued interest received by a fund or division of the city government on securities sold to another fund or division; and accrued interest received by divisions of the city government on loans issued to sinking, investment, and public trust funds. This column also includes "accounting transfers" given in the last column of this table, together with "service transfers" which are given separately on page 42.

[4] Sinking, investment, and public trust funds.

[5] Amounts shown as "interest on cost of plant" (accounting transfers), Table 5.

TABLE 16.—PAYMENTS AND RECEIPTS OF REFUNDS, RECEIPTS FROM INSURANCE AND FROM SALES OF LAND AND BUILDINGS, AND AGENCY TRANSACTIONS FOR OTHER CIVIL DIVISIONS: 1908.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 42.]

City number.	CITY.	REFUNDS.		NONREVENUE RECEIPTS CONSTITUTING OFFSETS TO OUTLAYS.		AGENCY TRANSACTIONS FOR OTHER CIVIL DIVISIONS.					
							Receipts.				
								Taxes.			
		Payments.[1]	Receipts.[2]	Receipts from insurance.[3]	Receipts from sales of land and buildings.[3]	Payments.	Total.	General property.	All other.	Liquor licenses and taxes.	All other.
	Grand total	$2,145,896	$3,442,166	$514,310	[4]$1,102,981	$25,363,206	[5]$25,314,169	[6]$21,009,568	$2,791,874	[7]$1,336,612	$206,115
	Group I	1,585,685	3,199,915	48,425	521,679	13,366,893	13,417,125	9,979,233	2,531,548	807,597	98,747
	Group II	332,670	141,047	22,556	186,151	4,866,532	[8]4,891,488	[8]4,500,663	103,537	249,902	37,386
	Group III	115,214	55,998	189,450	[8]260,983	4,498,653	4,470,188	4,132,233	118,201	180,209	39,545
	Group IV	112,317	45,206	253,879	134,168	2,631,128	2,565,368	2,397,439	38,588	[8]98,904	30,437
	GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.										
1	New York, N. Y.	$689,992	$2,170,381	$15,650	$36,909	$1,300,612	$1,300,612		$1,300,125		$487
2	Chicago, Ill.	355,013	28,885		94,862						
3	Philadelphia, Pa.	2,985	73,561		80,821	2,024,306	2,024,306	$2,024,306			
4	St. Louis, Mo.	1,924	3,147		18,116	1,502,859	1,502,859	905,142	137,937	$444,900	14,880
5	Boston, Mass.	94,421	20,760		192,891	2,887,039	2,887,039	1,978,350	545,992	362,697	
6	Baltimore, Md.	5,415	12,290								
7	Pittsburg, Pa.	4,732	800,739	5,037	765						
8	Cleveland, Ohio.	109,785	14,115	24,928	12,491						
9	Buffalo, N. Y.	176,764	42,763		5,708						
10	San Francisco, Cal.	9,473	1,175		14,893	2,370,319	2,366,235	1,818,741	547,494		
11	Detroit, Mich.	82,617	16,002		18,482						
12	Cincinnati, Ohio.	14,283	4,816	1,910	32,238						
13	Milwaukee, Wis.	4,345	5,103		1,500	1,199,705	1,242,546	1,194,547			47,999
14	New Orleans, La.	9,111	2,158		11,139						
15	Washington, D. C.	23,723	278		804	23,906	35,381				35,381
16	Newark, N. J.	1,102	3,122			2,058,147	2,058,147	2,058,147			
	GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.										
17	Minneapolis, Minn.	$129,004	$26,799	$16,500	$22,928	$8,155	$8,155			$3,540	$4,615
18	Jersey City, N. J.	11,091	817			1,451,946	1,451,946	$1,451,946			
19	Indianapolis, Ind.	1,956	435		1,400						
20	Louisville, Ky.	20,012	4,235		4,662						
21	St. Paul, Minn.	1,384	1,193		370	4,560	4,560			4,560	
22	Providence, R. I.	609	7,501		880	484,998	484,904	415,231		62,650	7,023
23	Rochester, N. Y.	12,604	3,444		11,610						
24	Kansas City, Mo.	2,238	6,925		11,121						
25	Toledo, Ohio.	5,968	827	2,666	1,825						
26	Denver, Colo.	19,481	9,401	3,390	11,214	505,270	[9]523,636	[9]470,634	$53,002		
27	Columbus, Ohio.	7,535	1,452								
28	Los Angeles, Cal.	11,930	11,433			231	231				231
29	Worcester, Mass.	810	992		24,518	366,288	366,289	340,675	17,979	4	7,631
30	Seattle, Wash.	3,858	57,280		5,503	33,070	33,525			33,525	
31	Memphis, Tenn.	3,827	949		3,990						
32	Omaha, Nebr.	147	2,473		3,765						
33	New Haven, Conn.	554	9			61,309	61,309	57,817			3,492
34	Scranton, Pa.	354									
35	Syracuse, N. Y.	64,164	26			395,002	395,002	395,002			
36	St. Joseph, Mo.	590	70		3,690	89,570	95,798			95,798	
37	Portland, Oreg.	398	2,039		5,150						
38	Paterson, N. J.	735	159			500,455	500,455	500,455			
39	Atlanta, Ga.	6,735	727		1,683						
40	Richmond, Va.	4,037	294		712						
41	Dayton, Ohio.	196	441								
42	Fall River, Mass.	6,775	25		38,435	336,840	336,840	252,109	28,216	49,812	6,703
43	Nashville, Tenn.	42	6								
44	Grand Rapids, Mich.	1,195	347		8,050	327,249	327,249	327,249			
45	Hartford, Conn.	28	98			16,229	16,229	14,404			1,825
46	Cambridge, Mass.	14,411	770		24,645	285,360	285,360	275,141	4,340	13	5,866

[1] In adjustment of receipts in error reported in Tables 10, 11, 12, 14, and 15.
[2] In adjustment of payments in error reported in Tables 4, 6, 7, and 8.
[3] To be deducted from payments for outlays, to ascertain the net addition to the value of permanent properties and the cost of public works. The amount of outlays "offset by receipts from sales of land and buildings and from insurance" is shown under that head in Table 8.
[4] Including receipts in error to the amount of $1,500, which were adjusted by refund payments.
[5] Including receipts in error to the amount of $1,245, which were adjusted by refund payments.
[6] Including receipts in error to the amount of $787, which were adjusted by refund payments.
[7] Including receipts in error to the amount of $458, which were adjusted by refund payments.
[8] Including, for specified cities, receipts in error which were adjusted by refund payments.

TABLE 16.—PAYMENTS AND RECEIPTS OF REFUNDS, RECEIPTS FROM INSURANCE AND FROM SALES OF LAND AND BUILDINGS, AND AGENCY TRANSACTIONS FOR OTHER CIVIL DIVISIONS: 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 42.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

City number.	CITY.	REFUNDS.		NONREVENUE RECEIPTS CONSTITUTING OFFSETS TO OUTLAYS.		AGENCY TRANSACTIONS FOR OTHER CIVIL DIVISIONS.					
							Receipts.				
		Payments.[1]	Receipts.[2]	Receipts from insurance.[3]	Receipts from sales of land and buildings.[3]	Payments.	Total.	Taxes.		Liquor licenses and taxes.	All other.
								General property.	All other.		
47	Albany, N. Y.	$3,949	$420		$4,725	$273,719	$273,719	$273,719			
48	Reading, Pa.	203									
49	Lowell, Mass.	1,232	640		25,868	254,970	254,970	196,670	$10,187	$44,129	$3,984
50	Trenton, N. J.	3,283	2,522			436,260	436,260	436,260			
51	Bridgeport, Conn.	690	22			24,996	24,996	21,141			3,855
52	Camden, N. J.	245	109		2,650	295,036	294,989	294,989			
53	Wilmington, Del.	737	1,340								
54	Des Moines, Iowa.	586	450		557						
55	Lynn, Mass.	7,280	464	$3,083	27,654	200,235	200,235	187,574	7,581		5,080
56	New Bedford, Mass.	1,671	194		18,239	278,576	278,576	203,280	43,124	26,514	5,658
57	Kansas City, Mo.	1,078	1,750								
58	Springfield, Mass.	1,217	96		24,632	297,086	297,086	234,476	26,687	30,822	5,101
59	Troy, N. Y.	2,317	216	10,445	1,610						
60	Oakland, Cal.	4,564	1,339			180	180				180
61	Lawrence, Mass.	13,690	161		20,963	203,022	203,022	149,836	6,973	45,011	1,202
62	Somerville, Mass.	288	304		7,080	163,655	163,655	157,301	1,774	9	4,571
63	Duluth, Minn.	4,159	653	18,819	5,650						
64	Savannah, Ga.	11,183	4		360						
65	Norfolk, Va.	446	362	6,651							
66	Yonkers, N. Y.	3,834	1,610		54,067	213,872	213,872	213,872			
67	Schenectady, N. Y.	8,124	358			162,407	162,407	162,407			
68	Hoboken, N. J.	229	8,829			351,202	351,202	351,202			
69	Peoria, Ill.	4,120	18,562	6,159							
70	Utica, N. Y.	2,793	171	63,791		236,031	236,031	236,031			
71	Manchester, N. H.	85	268			126,953	126,953	126,953			
72	Evansville, Ind.	1,206	144								
73	San Antonio, Tex.	895	624		29,236						
74	Elizabeth, N. J.	331				260,408	260,408	260,408			
75	Waterbury, Conn.	20	949			43,387	43,387	41,131			2,256
76	Salt Lake City, Utah.	3,168	782		6,709						
77	Wilkes-Barre, Pa.	656	31			371	342	342			
78	Erie, Pa.	105									
79	Houston, Tex.	2,344	1,721		950						
80	Tacoma, Wash.	1,844	3,557		1,470	15,890	13,390			13,390	
81	Harrisburg, Pa.	23	205								
82	Portland, Me.	1,504	624	80,502	6,743	218,312	218,312	217,112			1,200
83	Charleston, S. C.	6,398	174		12,500						
84	Youngstown, Ohio.	2,350	47		520						
85	Dallas, Tex.	3,526	1,284								
86	Terre Haute, Ind.	527	959								
87	Akron, Ohio.	6,920	514		2,038						
88	Fort Wayne, Ind.	427	60		251						
89	Holyoke, Mass.	1,749	679		[4] 4,645	154,205	154,205	115,331	16,424	20,334	2,116
90	Brockton, Mass.	92	952		1,150	112,667	112,667	102,874	5,451		4,342
91	Covington, Ky.	1,100	25								
92	Lincoln, Nebr.	444	98								
93	Saginaw, Mich.	1,582	1,725		716	175,213	149,324	149,324			

[1] In adjustment of receipts in error reported in Tables 10, 11, 12, 14, and 15.
[2] In adjustment of payments in error reported in Tables 4, 6, 7, and 8.
[3] To be deducted from payments for outlays, to ascertain the net addition to the value of permanent properties and the cost of public works. The amount of outlays "offset by receipts from sales of land and buildings and from insurance" is shown under that head in Table 8.
[4] Including receipts in error to the amount of $1,500, which were adjusted by refund payments.

TABLE 16.—PAYMENTS AND RECEIPTS OF REFUNDS, RECEIPTS FROM INSURANCE AND FROM SALES OF LAND AND BUILDINGS, AND AGENCY TRANSACTIONS FOR OTHER CIVIL DIVISIONS: 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 42.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

City number.	CITY.	REFUNDS.		NONREVENUE RECEIPTS CONSTITUTING OFFSETS TO OUTLAYS.		AGENCY TRANSACTIONS FOR OTHER CIVIL DIVISIONS.					
							Receipts.				
								Taxes.			
		Payments.[1]	Receipts.[2]	Receipts from insurance.[3]	Receipts from sales of land and buildings.[3]	Payments.	Total.	General property.	All other.	Liquor licenses and taxes.	All other.
94	Altoona, Pa.	$213	$110	$9,595							
95	Spokane, Wash.	6,480	5,558		$7,236	$24,560	[4]$25,060			[4]$25,060	
96	Lancaster, Pa.	62	323								
97	Birmingham, Ala.	12,065	941		1,074						
98	Bayonne, N. J.	2,267	145		3,650	298,996	232,170	$232,170			
99	South Bend, Ind.	10,292	496	685	1,623						
100	Butte, Mont.	2,133									
101	McKeesport, Pa.	212									
102	Pawtucket, R. I.		3,829			93,043	93,043	78,667		12,266	$2,110
103	Sioux City, Iowa.	318	43		1,242						
104	Johnstown, Pa.	165	16		2,205						
105	Dubuque, Iowa.	319	127								
106	Binghamton, N. Y.	984	32			120,760	120,760	120,760			
107	Mobile, Ala.	806	14,853								
108	Augusta, Ga.	2,572									
109	East St. Louis, Ill.	656	119								
110	Passaic, N. J.	1,192				153,892	153,892	153,892			
111	Topeka, Kans.	2,565	198								
112	Allentown, Pa.	91	25	12,501							
113	Atlantic City, N. J.	446	36			251,635	251,635	251,635			
114	Springfield, Ohio.	22	108								
115	Montgomery, Ala.	6,671	86								
116	Davenport, Iowa.	584	34								
117	Little Rock, Ark.	38	70		46,700						
118	Wheeling, W. Va.	3,789	294								
119	Springfield, Ill.	1,403	521		2,315						
120	York, Pa.		9								
121	Malden, Mass.	402	2,563		7,022	97,822	97,822	92,910	$1,568		3,344
122	Wichita, Kans.	649	176								
123	Bay City, Mich.	719	155	701	1,855	121,968	121,968	121,968			
124	South Omaha, Nebr.	3,561	5								
125	Quincy, Ill.		29		1,100						
126	Newcastle, Pa.	282	152								
127	Superior, Wis.	245	55		20,475	119,053	119,053	118,450			603
128	Canton, Ohio.	66	351								
129	Jacksonville, Fla.	416									
130	Chester, Pa.	8	930								
131	Chelsea, Mass.	23	175	228,397	2,062	51,682	51,679	42,515		9,164	
132	Joplin, Mo.	5,845	602		6,200	9,312	9,290			9,141	149
133	Newton, Mass.	16,369	844			188,653	188,653	182,860	1,546	6	4,241
134	Salem, Mass.	4,473	2,402			109,648	109,648	95,226	11,980	7	2,435
135	Haverhill, Mass.	20	463		2,742	94,774	94,774	86,216	7,248		4,310
136	Rockford, Ill.	4,375	62								
137	Knoxville, Tenn.	691	230								
138	Galveston, Tex.	248	140		6,000						
139	Elmira, N. Y.	829	77			75,110	75,137	75,137			
140	New Britain, Conn.	77	50			7,203	7,203	6,281			922
141	Oklahoma City, Okla.	68	213		4,522						
142	Kalamazoo, Mich.	453	448			78,523	78,500	78,122			378
143	Woonsocket, R. I.	5	43			55,041	55,041	35,001		19,575	465
144	Chattanooga, Tenn.	864	909								
145	Racine, Wis.	260	3,205			77,233	77,820	76,009			1,811
146	Fitchburg, Mass.	2,636	643		15,220	91,724	91,724	72,619	5,190	10,756	3,159
147	Auburn, N. Y.	1,426	115			91,797	91,797	91,797			
148	Joliet, Ill.	631	168								
149	Macon, Ga.	1,531	63								
150	West Hoboken, N. J.	480				97,073	97,073	97,073			
151	Everett, Mass.	314	37		300	63,232	63,232	60,624			2,608
152	Oshkosh, Wis.	203	338			70,597	70,597	68,842			1,755
153	Sacramento, Cal.	34	224	2,000							
154	Pueblo, Colo.	1,806	3		625						
155	Newport, Ky.	1,350	317								
156	Taunton, Mass.	584	199			98,237	98,237	72,105	11,056	12,929	2,147
157	La Crosse, Wis.	1,397	121			89,560	89,560	89,560			
158	Fort Worth, Tex.	2,632	726								
	San Juan, P. R.	40	75		293						

[1] In adjustment of receipts in error reported in Tables 10, 11, 12, 14, and 15.
[2] In adjustment of payments in error reported in Tables 4, 6, 7, and 8.
[3] To be deducted from payments for outlays, to ascertain the net addition to the value of permanent properties and the cost of public works. The amount of outlays "offset by receipts from sales of land and buildings and from insurance" is shown under that head in Table 8.
[4] Including receipts in error to the amount of $458, which were adjusted by refund payments.

TABLE 17.—PAYMENTS, RECEIPTS, AND BALANCES OF PRIVATE TRUST FUNDS AND ACCOUNTS: 1908.

[Cities having neither private trust funds nor private trust accounts are omitted from this table. For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 43.]

City number.	CITY.	PAYMENTS.		Cash and cash credits at close of year.	Aggregate of all payments, and cash and cash credits at close of year.[2]	Cash and cash credits at beginning of year.	RECEIPTS.			Par value of investments at close of year.	CASH, CASH CREDITS, AND INVESTMENTS AT CLOSE OF YEAR.	
		For investments purchased.[1]	For purposes of trusts.				From investments disposed of.[1]	From interest.	For purposes of trusts.		Private trust funds.[3]	Private trust accounts.[4]
	Grand total	$1,049,722	$20,370,731	$8,822,407	[5]$30,242,860	$7,913,848	$1,355,892	$165,070	$20,807,822	$3,459,697	$9,094,406	$3,187,698
	Group I	791,827	15,930,609	7,009,333	[5]23,731,769	6,163,131	1,262,889	155,942	16,149,579	2,761,335	7,429,867	2,340,801
	Group II	201,720	3,443,804	1,435,278	5,080,802	1,321,957	82,445	7,778	3,668,622	508,897	1,361,401	582,774
	Group III	245	371,953	220,908	593,106	227,600	2,500	1,297	361,709	86,184	143,412	163,680
	Group IV	55,930	624,365	156,888	837,183	201,160	8,058	53	627,912	103,281	159,726	100,443
	GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.											
1	New York, N. Y	$591,490	$10,907,357	$4,043,546	$15,542,393	$3,661,781	$1,187,812	$154,512	$10,538,288	$2,270,181	$5,301,947	$1,011,780
2	Chicago, Ill		947,811	395,236	1,343,047	391,318		40	951,689	1,000	396,236	
3	Philadelphia, Pa		163,022	188,974	351,996	158,022			193,974		188,974	
4	St. Louis, Mo		1,038,269	186,288	1,224,557	196,314		255	1,027,988	7,000	10,214	183,074
5	Boston, Mass		56,525	168,076	224,601	151,513			73,088		168,076	
6	Baltimore, Md	7,083	538	155	7,776	209	5,639	1,135	793	30,100	30,255	
7	Pittsburg, Pa		11,983	2,464	14,447	1,722			12,725		437	2,027
8	Cleveland, Ohio		111,755	371,782	[6]483,537	343,499			139,810		371,533	249
9	Buffalo, N. Y		181,593	38,343	219,936	34,772			185,164			38,343
10	San Francisco, Cal		800,882	162,172	963,054	111,635			851,419			162,172
11	Detroit, Mich		174,261	11,312	185,573	14,364			171,209			11,312
12	Cincinnati, Ohio	94,285	62,832	150,802	307,919	34,361			273,558	289,785	440,587	
13	Milwaukee, Wis		250,052	108,178	358,230	116,205			242,025			108,178
14	New Orleans, La		457,621	667,549	1,125,170	505,734			619,436		21,186	646,363
15	Washington, D. C	98,969	693,853	337,153	1,129,975	301,037	69,438		759,500	163,269	500,422	
16	Newark, N. J		72,255	177,303	249,558	140,645			108,913			177,303
	GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.											
17	Minneapolis, Minn		$32,096	$108,370	$140,466	$135,914			$4,552			$108,370
18	Jersey City, N. J		17,545	10,936	28,481	22,736			5,745			10,936
19	Indianapolis, Ind	$83,027	401,017	141,749	625,793	110,836	$25,610		489,347	$219,851	$360,100	1,500
20	Louisville, Ky		42,318	12,398	54,716	6,926			47,790			12,398
21	St. Paul, Minn		34,072	1,604	35,676	423			35,253			1,604
22	Providence, R. I		9,860	41,341	51,201	41,399			9,802		21,444	19,897
23	Rochester, N. Y		189,732	333,026	522,758	296,651		$1,804	224,303		332,427	599
24	Kansas City, Mo		1,007,803	126,988	1,134,791	116,176			1,018,615			126,988
25	Toledo, Ohio		9,154	14,932	24,086	12,235			11,851		3,402	11,530
26	Denver, Colo		351,964	40,811	392,775	27,409			365,366		40,167	644
27	Columbus, Ohio	102,219	67,579	100,692	270,490	94,619	37,729	5,974	132,168	239,591	249,835	90,448
28	Los Angeles, Cal		344,157	62,644	406,801	62,242			344,559		14,349	48,295
29	Worcester, Mass		2,783	259	3,042	259			2,783			259
30	Seattle, Wash		166,974	96,216	263,190	75,391			187,799			96,216
31	Memphis, Tenn		6,500	45,589	52,089	38,009			14,080			45,589
32	Omaha, Nebr	16,474	289,759	266,286	572,519	263,844	19,106		289,569	48,455	314,741	
35	Syracuse, N. Y		438,158	13,017	451,175	3,760			447,415		13,017	
36	St. Joseph, Mo		15,900	1,280	17,180	2,058			15,122		1,280	
37	Portland, Oreg		5,422	1,269	6,691	1,161			5,530	1,000	1,000	1,269
38	Paterson, N. J		6,911	9,637	16,548	3,510			13,038		9,637	
39	Atlanta, Ga		1,730	464	2,194	1,336			858			464
40	Richmond, Va		2,282	5,183	7,465	4,493			2,972			5,183
42	Fall River, Mass			583	583	562			21			583
44	Grand Rapids, Mich		88	4	92	8			84		2	2

[1] Par value, premiums, and accrued interest, less discounts.
[2] The same as the aggregate of cash and cash credits at beginning of year and all receipts during year.
[3] Sum of par value of investments and cash on hand at close of year.
[4] Total cash credits at close of year.
[5] The aggregate of all payments and cash and cash credits at close of year differs from the aggregate of cash and cash credits at beginning of year and all receipts during year by $228, on account of incomplete report for Cleveland, Ohio.

TABLE 17.—PAYMENTS, RECEIPTS, AND BALANCES OF PRIVATE TRUST FUNDS AND ACCOUNTS: 1908—Continued.

[Cities having neither private trust funds nor private trust accounts are omitted from this table. For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 43.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

City number.	CITY.	PAYMENTS.		Cash and cash credits at close of year.	Aggregate of all payments, and cash and cash credits at close of year.[2]	Cash and cash credits at beginning of year.	RECEIPTS.			Par value of investments at close of year.	CASH, CASH CREDITS, AND INVESTMENTS AT CLOSE OF YEAR.	
		For investments purchased.[1]	For purposes of trusts.				From investments disposed of.[1]	From interest.	For purposes of trusts.		Private trust funds.[3]	Private trust accounts.[4]
47	Albany, N. Y.	.....	$36,559	$3,019	$39,578	$4,782	.....	.....	$34,796	.....	.....	$3,019
48	Reading, Pa.	.....	1,525	943	2,468	443	.....	.....	2,025	.....	.....	943
49	Lowell, Mass.	.....	.....	3,210	3,210	.....	.....	.....	3,210	.....	.....	3,210
50	Trenton, N. J.	.....	10,950	6,188	17,138	11,361	.....	.....	5,777	.....	$1,188	5,000
52	Camden, N. J.	.....	156	3,452	3,608	2,912	.....	.....	696	.....	.....	3,452
53	Wilmington, Del.	.....	125	1,400	1,525	1,225	.....	.....	300	.....	.....	1,400
56	New Bedford, Mass.	.....	15,647	4,683	20,330	92	.....	.....	20,238	.....	4,509	174
57	Kansas City, Kans.	.....	360	4,229	4,589	4,229	.....	.....	360	.....	4,229	.....
59	Troy, N. Y.	.....	23,133	4,330	27,463	6,067	$2,500	$682	18,214	$15,692	19,828	194
62	Somerville, Mass.	.....	1,794	818	2,612	649	.....	.....	1,963	.....	.....	818
63	Duluth, Minn.	.....	2,030	8,914	10,944	8,626	.....	.....	2,318	.....	.....	8,914
65	Norfolk, Va.	.....	2,417	1,561	3,978	1,994	.....	.....	1,984	.....	.....	1,561
67	Schenectady, N. Y.	.....	1,025	138	1,163	98	.....	.....	1,065	.....	.....	138
68	Hoboken, N. J.	.....	2,000	2,500	4,500	.....	.....	.....	4,500	.....	.....	2,500
69	Peoria, Ill.	.....	1,873	.....	1,873	1,662	.....	.....	211	.....	.....	.....
70	Utica, N. Y.	.....	5,318	572	5,890	5,123	.....	.....	767	.....	.....	572
72	Evansville, Ind.	.....	64,355	28,422	92,777	13,453	.....	.....	79,324	.....	.....	28,422
73	San Antonio, Tex.	$245	1,304	315	1,864	.....	.....	150	1,714	38,492	38,807	.....
76	Salt Lake City, Utah.	.....	24,821	18,333	43,154	23,115	.....	.....	20,039	.....	.....	18,333
78	Erie, Pa.	.....	.....	7,126	7,126	.....	.....	.....	7,126	.....	.....	7,126
79	Houston, Tex.	.....	8,237	542	8,779	4,851	.....	.....	3,928	.....	.....	542
80	Tacoma, Wash.	.....	46,404	21,203	67,607	19,940	.....	.....	47,667	.....	.....	21,203
82	Portland, Me.	.....	628	6,477	7,105	2,217	.....	.....	4,888	.....	.....	6,477
83	Charleston, S. C.	.....	.....	5,000	5,000	5,000	.....	.....	.....	.....	5,000	.....
84	Youngstown, Ohio.	.....	.....	7	7	7	.....	.....	.....	.....	7	.....
85	Dallas, Tex.	.....	5,440	27,015	32,455	29,564	.....	465	2,426	32,000	32,493	26,522
86	Terre Haute, Ind.	.....	22,995	14,800	37,795	17,747	.....	.....	20,048	.....	66	14,734
88	Fort Wayne, Ind.	.....	81,488	37,088	118,576	43,027	.....	.....	75,549	.....	33,071	4,017
90	Brockton, Mass.	.....	100	.....	100	.....	.....	.....	100	.....	.....	.....
92	Lincoln, Nebr.	.....	769	4,409	5,178	4,702	.....	.....	476	.....	.....	4,409
93	Saginaw, Mich.	.....	10,500	4,214	14,714	14,714	.....	.....	.....	.....	4,214	.....

[1] Par value, premiums, and accrued interest, less discounts.
[2] The same as the aggregate of cash and cash credits at beginning of year and all receipts during year.
[3] Sum of par value of investments and cash on hand at close of year.
[4] Total cash credits at close of year.

TABLE 17.—PAYMENTS, RECEIPTS, AND BALANCES OF PRIVATE TRUST FUNDS AND ACCOUNTS: 1908—Continued.

[Cities having neither private trust funds nor private trust accounts are omitted from this table. For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 43.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

City number.	CITY.	PAYMENTS.		Cash and cash credits at close of year.	Aggregate of all payments, and cash and cash credits at close of year.[2]	Cash and cash credits at beginning of year.	RECEIPTS.			Par value of investments at close of year.	CASH, CASH CREDITS, AND INVESTMENTS AT CLOSE OF YEAR.	
		For investments purchased.[1]	For purposes of trusts.				From investments disposed of.[1]	From interest.	For purposes of trusts.		Private trust funds.[3]	Private trust accounts.[4]
94	Altoona, Pa.		$3,759	$907	$4,666	$656			$4,010			$907
97	Birmingham, Ala.		10,670	712	11,382	494			10,888		$712	
98	Bayonne, N. J.		3,393	4,263	7,656	5,212			2,444			4,263
99	South Bend, Ind.		102,980	32,329	135,309	32,955	$950		101,404	$1,182	33,511	
101	McKeesport, Pa.		14,284	6,490	20,774	15,619			5,155		6,490	
102	Pawtucket, R. I.			1,503	1,503	1,496			7			1,503
103	Sioux City, Iowa.			496	496	496					496	
105	Dubuque, Iowa.		1,859	620	2,479	657			1,822		515	105
106	Binghamton, N. Y.		932		932				932			
110	Passaic, N. J.		1,165		1,165	1,165						
111	Topeka, Kans.			5,230	5,230	1,000			4,230		1,000	4,230
112	Allentown, Pa.		707	206	913	312			601			206
114	Springfield, Ohio.			1,200	1,200	1,200					1,200	
116	Davenport, Iowa.		233,024	2,693	235,717	4,906			230,811			2,693
117	Little Rock, Ark.		350	600	950	500			450			600
118	Wheeling, W. Va.		160	700	860	800			60		700	
120	York, Pa.		21,517		21,517	21,517						
121	Malden, Mass.		308	9,430	9,738	9,738						9,430
122	Wichita, Kans.		200	1,000	1,200	1,000			200			1,000
124	South Omaha, Nebr.		50	300	350	250			100			300
127	Superior, Wis.			3,800	3,800				3,800			3,800
129	Jacksonville, Fla.		5,572	13,525	19,097	11,195			7,902			13,525
132	Joplin, Mo.		10,000	5,000	15,000	15,000					5,000	
133	Newton, Mass.		2,570	1,718	4,288	1,718			2,570			1,718
134	Salem, Mass.		606	341	947	102			845			341
137	Knoxville, Tenn.		5,000	1,000	6,000	5,000			1,000			1,000
138	Galveston, Tex.			3,450	3,450	3,350			100			3,450
139	Elmira, N. Y.		1,054	5,990	7,044	5,990			1,054		5,478	512
141	Oklahoma City, Okla.	$50,930			50,930				50,930	96,099	96,099	
142	Kalamazoo, Mich.	5,000	7,130		12,130		7,108	$22	5,000	6,000	6,000	
143	Woonsocket, R. I.		725	29,105	29,830	28,190			1,640			29,105
144	Chattanooga, Tenn.		78	712	790	682			108		712	
145	Racine, Wis.		54,106		54,106	1,861			52,245			
146	Fitchburg, Mass.		1	284	285	284			1			284
147	Auburn, N. Y.		85,880	2,360	88,240	1,363		31	86,846		1,813	547
150	West Hoboken, N. J.		5,150	100	5,250	50			5,200			100
151	Everett, Mass.			240	240				240			240
152	Oshkosh, Wis.		47,124	18,331	65,455	20,596			44,859			18,331
154	Pueblo, Colo.			1,150	1,150	950			200			1,150
156	Taunton, Mass.		99	143	242	143			99			143
157	La Crosse, Wis.		3,463	740	4,203	4,203						740
158	Fort Worth, Tex.		449	220	669	510			159			220
	San Juan, P. R.		5,573	11,436	17,009	3,000			14,009		11,436	

[1] Par value, premiums, and accrued interest, less discounts.
[2] The same as the aggregate of cash and cash credits at beginning of year and all receipts during year.
[3] Sum of par value of investments and cash on hand at close of year.
[4] Total cash credits at close of year.

TABLE 18.—PAYMENTS, RECEIPTS, AND BALANCES OF PUBLIC TRUST FUNDS FOR NONMUNICIPAL USES: 1908.

Cities having no public trust funds for nonmunicipal uses are omitted from this table. For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79 For a text discussion of this table, see page 43.]

City number.	CITY.	PAYMENTS.			Cash on hand at close of year.	Aggregate of all payments, and cash on hand at close of year.[2]	Cash on hand at beginning of year.	RECEIPTS.				Par value of investments at close of year.	Cash and investments (par value) at close of year.
		Total.	For investments purchased.[1]	For purposes of trusts.				Total.	From investments disposed of.[1]	From interest.	For purposes of trusts.		
	Grand total	$550,524	$482,982	$67,542	$87,482	$638,006	$87,107	$550,899	$379,785	$66,803	$104,311	$1,532,572	$1,620,054
	Group I	12,078	7,800	4,278	3,056	15,134	2,879	12,255	.....	4,311	7,944	122,476	125,532
	Group II	245,548	221,431	24,117	17,122	262,670	24,067	238,603	178,987	24,130	35,486	583,619	600,741
	Group III	256,543	232,794	23,749	22,974	279,517	17,678	261,839	189,198	27,808	44,833	633,136	656,110
	Group IV	36,355	20,957	15,398	44,330	80,685	42,483	38,202	11,600	10,554	16,048	193,341	237,671
	GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.												
3	Philadelphia, Pa	$8	.....	$8	$118	$126	$71	$55	.....	$55	.....	$1,550	$1,668
5	Boston, Mass	12,011	$7,800	4,211	207	12,218	538	11,680	.....	4,211	$7,469	120,926	121,133
8	Cleveland, Ohio	59	.....	59	2,731	2,790	2,270	520	.....	45	475	.....	2,731
	GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.												
22	Providence, R. I	$183,360	$175,000	$8,360	$9,484	$192,844	$5,431	$187,413	$169,986	$8,302	$9,125	$223,966	$233,450
23	Rochester, N. Y	17,866	15,000	2,866	6,014	23,880	16,469	7,411	.....	2,866	4,545	65,000	71,014
25	Toledo, Ohio	3,441	3,073	368	151	3,592	850	2,742	1,000	368	1,374	6,700	6,851
29	Worcester, Mass	13,266	7,980	5,286	.....	13,266	.....	13,266	.....	5,286	7,980	128,690	128,690
33	New Haven, Conn	16	.....	16	1,439	1,455	1,305	150	.....	50	100	.....	1,439
42	Fall River, Mass	12,085	8,378	3,707	.....	12,085	.....	12,085	.....	3,707	8,378	70,161	70,161
45	Hartford, Conn	29	.....	29	34	63	12	51	.....	51	.....	1,250	1,284
46	Cambridge, Mass	15,485	12,000	3,485	.....	15,485	.....	15,485	8,001	3,500	3,984	87,852	87,852
	GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.												
49	Lowell, Mass	$5,992	$3,800	$2,192	.....	$5,992	.....	$5,992	.....	$2,192	$3,800	$57,575	$57,575
55	Lynn, Mass	198,037	189,756	8,281	$2,877	200,914	$1,892	199,022	$180,662	10,263	8,097	188,750	191,627
56	New Bedford, Mass	12,100	8,300	3,800	9,487	21,587	7,928	13,659	.....	5,359	8,300	124,635	134,122
61	Lawrence, Mass	10,123	7,160	2,963	.....	10,123	.....	10,123	.....	2,963	7,160	84,915	84,915
68	Hoboken, N. J	26	.....	26	.....	26	.....	26	.....	26	.....	650	650
71	Manchester, N. H	16,126	10,370	5,756	.....	16,126	.....	16,126	.....	6,197	9,929	159,050	159,050
72	Evansville, Ind	254	.....	254	3,969	4,223	2,931	1,292	.....	274	1,018	.....	3,969
76	Salt Lake City, Utah	.....	.....	.....	4,892	4,892	1,500	3,392	.....	.....	3,392	.....	4,892
82	Portland, Me	7,038	6,733	305	144	7,182	.....	7,182	6,536	284	362	10,561	10,705
89	Holyoke, Mass	34	.....	34	.....	34	.....	34	.....	34	.....	800	800
90	Brockton, Mass	3,243	3,175	68	.....	3,243	.....	3,243	2,000	68	1,175	2,700	2,700
93	Saginaw, Mich	3,570	3,500	70	1,605	5,175	3,427	1,748	.....	148	1,600	3,500	5,105
	GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.												
102	Pawtucket, R. I	.....	.....	.....	$35,670	$35,670	$31,022	$4,648	.....	$1,273	$3,375	.....	$35,670
119	Springfield, Ill	$7,229	.....	$7,229	.....	7,229	629	6,600	$6,600	.....	.....	.....	.....
121	Malden, Mass	7,942	$4,063	3,879	909	8,851	1,517	7,334	.....	4,110	3,224	$79,000	79,909
134	Salem, Mass	1,150	1,150	.....	506	1,656	182	1,474	.....	324	1,150	9,234	9,740
135	Haverhill, Mass	128	128	.....	.....	128	.....	128	.....	28	100	814	814
139	Elmira, N. Y	2,348	1,941	407	.....	2,348	473	1,875	.....	645	1,230	14,900	14,900
140	New Britain, Conn	1,867	975	892	.....	1,867	.....	1,867	.....	892	975	15,990	15,990
142	Kalamazoo, Mich	8	.....	8	665	673	288	385	.....	.....	385	.....	665
146	Fitchburg, Mass	3,410	2,000	1,410	.....	3,410	.....	3,410	.....	1,410	2,000	28,294	28,294
147	Auburn, N. Y	8	.....	8	4,438	4,446	4,311	135	.....	135	.....	.....	4,438
151	Everett, Mass	8,431	8,000	431	2,142	10,573	4,061	6,512	5,000	603	909	13,100	15,242
156	Taunton, Mass	3,834	2,700	1,134	.....	3,834	.....	3,834	.....	1,134	2,700	32,009	32,009

[1] Par value, premiums, and accrued interest, less discounts.
[2] The same as the aggregate of cash on hand at beginning of year and all receipts during year.

TABLE 19.—PAYMENTS, RECEIPTS, AND BALANCES OF

[Cities having no public trust funds for municipal uses are omitted from this table. For a list of the cities arranged

City number.	CITY.	Number of funds reported.	PAYMENTS.							Cash on hand at close of year.	Aggregate of all payments, and cash on hand at close of year.[3]	Cash on hand at beginning of year.
			Total.	For investments purchased.[1]		For accrued interest on investments purchased.		To public for purposes of trusts.	Transfer payments.[2]			
				From public.	From city (investment transfers).	From public.	From city (interest transfers).					
	Grand total	574	$12,308,373	$3,071,748	$709,305	$9,954	$2,304	$6,963,466	$1,551,596	$3,444,467	$15,752,840	$3,459,575
	Group I	243	10,256,125	2,176,152	397,897	4,971	1,510	6,343,785	1,331,810	2,417,012	12,673,137	2,205,010
	Group II	115	1,019,261	346,684	186,810	1,941	354	421,284	62,188	519,658	1,538,919	475,563
	Group III	100	768,170	447,767	94,306	2,774	425	147,583	75,315	345,383	1,113,553	631,240
	Group IV	116	264,817	101,145	30,292	268	15	50,814	82,283	162,414	427,231	147,762
	GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.											
1	New York, N. Y	6	$3,291,900	$145,000	$10,000	.....	.....	$3,128,979	$7,921	$707,953	$3,999,853	$513,842
2	Chicago, Ill	15	1,751,591	156,022	.....	$1,386	.....	671,943	922,240	865,521	2,617,112	803,755
3	Philadelphia, Pa	45	3,236,260	1,565,242	133,050	2,094	.....	1,359,684	176,190	414,903	3,651,163	318,325
4	St. Louis, Mo	4	203,159	36,332	5,000	65	.....	54,774	106,988	69,226	272,385	55,784
5	Boston, Mass	108	566,702	41,945	67,982	164	.....	453,326	3,285	96,921	663,623	199,846
6	Baltimore, Md	3	51,099	.....	1,085	.....	.....	50,014	.....	31	51,130	442
7	Pittsburg, Pa	2	1,617	.....	.....	.....	.....	1,617	.....	82	1,699	482
8	Cleveland, Ohio	8	220,007	82,357	.....	408	.....	137,242	.....	80,496	300,503	112,861
9	Buffalo, N. Y	6	153,712	5,700	.....	.....	.....	145,032	2,980	74,275	227,987	86,623
10	San Francisco, Cal	3	125,924	.....	.....	.....	.....	99,719	26,205	39,433	165,357	46,773
11	Detroit, Mich	3	27,286	14,000	.....	572	.....	12,714	.....	13,604	40,890	12,473
12	Cincinnati, Ohio	23	276,872	110,870	.....	282	.....	115,449	50,271	33,704	310,576	30,023
13	Milwaukee, Wis	3	87,110	.....	47,000	.....	$610	38,352	1,148	2,063	89,173	7,809
14	New Orleans, La	8	89,970	8,684	10,780	.....	900	35,024	34,582	3,989	93,959	3,425
15	Washington, D. C	4	2,661	.....	.....	.....	.....	2,661	.....	1,141	3,802	1,165
16	Newark, N. J	2	170,255	10,000	123,000	.....	.....	37,255	.....	13,670	183,925	11,382
	GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.											
17	Minneapolis, Minn	2	$66,703	$24,547	.....	$97	.....	$42,059	.....	$244	$66,947	$3,264
18	Jersey City, N. J	2	72,541	8,000	.....	.....	.....	64,541	.....	36,842	109,383	40,214
19	Indianapolis, Ind	5	43,564	14,011	.....	59	.....	29,494	.....	9,324	52,888	11,643
20	Louisville, Ky	2	20,280	.....	.....	.....	.....	20,280	.....	3,500	23,780	5,045
21	St. Paul, Minn	1	1,001	1,000	.....	1	.....	.....	.....	178	1,179	194
22	Providence, R. I	10	183,915	.....	$125,000	.....	.....	31,783	$27,132	112,614	296,529	85,688
23	Rochester, N. Y	4	64,133	8,000	.....	.....	.....	56,133	.....	220,085	284,218	187,885
24	Kansas City, Mo	1	.....	.....	.....	.....	.....	.....	.....	961	961	471
25	Toledo, Ohio	5	30,508	1,519	.....	23	.....	28,966	.....	10,633	41,141	7,300
26	Denver, Colo	2	32,037	.....	24,500	.....	$310	7,110	117	2,195	34,232	3,750
27	Columbus, Ohio	3	18,567	.....	2,500	.....	2	16,065	.....	1,357	19,924	1,999
28	Los Angeles, Cal	2	19,664	.....	.....	.....	.....	19,664	.....	8,890	28,554	9,417
29	Worcester, Mass	27	262,041	237,383	.....	1,365	.....	2,914	20,379	12,907	274,948	15,413
32	Omaha, Nebr	3	5,501	3,520	.....	.....	.....	1,981	.....	1,945	7,446	4,960
33	New Haven, Conn	8	81,224	34,780	.....	396	.....	33,611	12,437	14,203	95,427	17,742
34	Scranton, Pa	1	54	.....	.....	.....	.....	.....	54	106	160	110
35	Syracuse, N. Y	3	60,685	7,000	25,000	.....	.....	28,685	.....	8,682	69,367	29,967
36	St. Joseph, Mo	1	1,847	1,151	.....	.....	.....	696	.....	2,477	4,324	1,309
37	Portland, Oreg	1	6,914	.....	4,120	.....	13	2,781	.....	2,245	9,159	5,132
38	Paterson, N. J	2	8,147	.....	.....	.....	.....	8,147	.....	13,431	21,578	4,947
40	Richmond, Va	2	180	.....	.....	.....	.....	.....	180	250	430	200
41	Dayton, Ohio	2	14,421	.....	5,690	.....	29	8,702	.....	1,902	16,323	1,280
42	Fall River, Mass	2	2,616	.....	.....	.....	.....	2,616	.....	1,322	3,938	1,325
43	Nashville, Tenn	1	185	.....	.....	.....	.....	185	.....	.....	185	.....
44	Grand Rapids, Mich	5	261	.....	.....	.....	.....	101	160	43,718	43,979	23,064
45	Hartford, Conn	8	19,133	4,837	.....	.....	.....	12,887	1,409	6,952	26,085	10,494
46	Cambridge, Mass	10	3,139	936	.....	.....	.....	1,883	320	2,695	5,834	2,780

[1] Par value and premiums less discounts.
[2] Other than investment and interest transfers.
[3] The same as the aggregate of cash on hand at beginning of year and all receipts during year.

PUBLIC TRUST FUNDS FOR MUNICIPAL USES: 1908.

alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 43.]

RECEIPTS.								PAR VALUE OF INVESTMENTS AT CLOSE OF YEAR.			
Total.	From investments disposed of.[1]		From interest and other income from investments.			Miscellaneous receipts from public.	Transfer receipts.[2]	City securities.	Other investments.	Cash and investments (par value) at close of year.	City number.
	To public.	To city (investment transfers).	Total.	From public.	From city (interest transfers).						
$12,293,265	$1,360,933	$560,863	$3,417,017	$2,817,294	[4]$599,723	$3,427,362	$3,527,090	$15,179,867	$45,663,752	$64,288,086	
10,468,127	1,087,971	334,332	3,079,157	2,582,203	[5]496,954	2,783,406	3,183,261	12,676,075	40,8[illegible]5,752	55,958,839	
1,063,356	72,087	156,200	143,462	106,656	[6]36,806	500,777	190,770	924,221	2,135,878	3,579,757	
482,313	102,690	33,372	120,753	68,625	52,128	100,227	125,271	1,232,315	1,378,138	2,955,836	
279,469	98,185	36,899	73,645	59,810	13,835	42,952	27,788	347,256	1,283,984	1,793,654	
GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.											
$3,486,011	$147,907	.....	$90,449	$20,148	$70,301	$1,241,369	$2,006,286	$1,729,000	$28,250	$2,465,203	1
1,813,357	5,825	$1,700	617,694	582,278	35,416	578,173	609,965	910,020	11,795,056	13,571,197	2
3,332,838	656,009	133,050	1,874,081	1,728,566	145,515	517,377	152,321	4,124,100	23,828,314	28,367,317	3
216,601	20,808	.....	140,534	105,597	[5]34,937	26,072	29,187	487,327	2,254,468	2,811,021	4
463,777	233,444	35,082	121,256	40,898	80,358	72,995	.....	2,209,925	792,493	3,099,339	5
50,688	.....	.....	46,430	.....	46,430	.....	4,258	1,193,300	.....	1,193,331	6
1,217	.....	.....	1,004	1,004	.....	213	.....	.....	20,000	20,082	7
187,642	1,000	.....	27,119	16,119	11,000	26,856	132,667	294,000	292,630	667,126	8
141,364	7,486	5,000	23,184	12,735	10,449	69,595	36,099	282,830	198,150	555,255	9
118,584	.....	.....	2,942	2,942	.....	39,298	76,344	.....	46,000	85,433	10
28,417	.....	.....	3,573	3,483	90	15,715	9,129	3,000	61,000	77,004	11
280,553	.....	6,000	82,164	51,121	31,043	124,522	67,867	839,653	1,158,724	2,032,081	12
81,364	2,000	.....	11,447	10,127	1,320	26,421	41,496	80,000	200,000	282,063	13
90,534	12,392	27,500	29,803	3,576	26,227	13,717	7,122	439,020	113,817	556,826	14
2,637	.....	.....	2,587	1,737	850	50	.....	23,300	37,000	61,441	15
172,543	1,100	125,000	4,890	1,872	3,018	31,033	10,520	60,000	39,850	113,520	16
GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.											
$63,683	.....	.....	$5,954	$3,984	$1,970	$42,067	$15,642	$48,000	$102,500	$150,744	17
69,109	$733	.....	3,415	1,935	1,480	17,496	47,525	37,000	10,207	84,109	18
41,245	5,835	.....	8,500	8,500	.....	25,473	1,437	22,000	209,720	241,044	19
18,735	.....	.....	1,546	186	1,360	7,497	9,692	34,000	.....	37,500	20
985	.....	.....	985	985	.....	.....	.....	.....	29,000	29,178	21
210,841	.....	$140,000	31,521	18,515	[6]13,006	39,320	.....	345,000	310,053	767,667	22
96,333	7,125	.....	12,643	12,643	.....	36,824	39,741	.....	87,550	307,635	23
490	.....	.....	.....	.....	.....	490	.....	.....	.....	901	24
33,841	.....	1,050	2,652	1,188	1,464	2,705	27,424	36,650	23,000	70,283	25
30,482	.....	1,000	4,005	107	3,898	17,503	7,974	89,700	.....	91,895	26
17,925	4,000	.....	3,796	2,766	1,030	719	9,410	28,000	70,000	99,357	27
19,137	.....	.....	.....	.....	.....	19,137	.....	.....	.....	8,890	28
259,535	10,631	.....	22,664	22,664	.....	225,840	400	.....	571,935	584,842	29
2,466	.....	.....	863	426	437	685	918	11,000	13,500	26,445	32
77,685	36,183	.....	21,606	20,761	845	19,896	.....	20,000	514,509	548,712	33
50	.....	.....	50	50	.....	.....	.....	.....	1,000	1,106	34
39,400	500	5,700	2,835	2,372	463	24,355	6,000	35,500	41,900	86,062	35
3,015	.....	.....	645	313	332	1,200	1,170	10,000	6,262	18,739	36
4,027	.....	.....	.....	.....	.....	927	3,100	4,000	.....	6,245	37
16,631	.....	.....	951	951	.....	6,798	8,882	.....	18,000	31,431	38
230	.....	.....	230	.....	230	.....	.....	4,000	.....	4,250	40
15,043	.....	5,500	3,487	.....	3,487	6,056	.....	67,690	.....	69,592	41
2,613	.....	.....	2,579	79	2,500	34	.....	50,000	1,600	52,922	42
185	.....	.....	185	.....	185	.....	.....	3,700	.....	3,700	43
20,915	7,000	3,000	2,397	1,667	730	4,035	4,483	14,000	3,600	61,318	44
15,591	80	.....	7,765	6,356	1,409	774	6,972	23,481	117,721	148,154	45
3,104	.....	.....	2,188	208	1,980	916	.....	40,500	3,761	46,956	46

[4] Including service transfers reported in footnotes for certain cities.
[5] Including service transfers to the amount of $12,865.
[6] Including service transfers to the amount of $290.

TABLE 19.—PAYMENTS, RECEIPTS, AND BALANCES OF

[Cities having no public trust funds for municipal uses are omitted from this table. For a list of the cities arranged

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

City number.	CITY.	Number of funds reported.	PAYMENTS.							Cash on hand at close of year.	Aggregate of all payments, and cash on hand at close of year.[2]	Cash on hand at beginning of year.
			Total.	For investments purchased.[1]		For accrued interest on investments purchased.		To public for purposes of trusts.	Transfer payments.[2]			
				From public.	From city (investment transfers).	From public.	From city (interest transfers).					
47	Albany, N. Y.	4	$83,716	$31,909	$38,600	.....	$386	$12,761	.....	$34,492	$118,208	$85,875
49	Lowell, Mass.	5	6,754	823	.....	.....	.....	5,931	.....	5,132	11,886	2,426
50	Trenton, N. J.	3	5,794	.....	.....	.....	.....	4,282	$1,512	19,414	25,208	16,035
51	Bridgeport, Conn.	3	448	.....	.....	.....	.....	350	98	.....	448	.....
52	Camden, N. J.	2	17,453	11,800	.....	.....	.....	5,653	.....	8,391	25,844	14,578
53	Wilmington, Del.	1	3,735	.....	2,000	.....	.....	.....	1,735	.....	3,735	353
55	Lynn, Mass.	5	1,708	192	.....	.....	.....	1,516	.....	2,856	4,564	3,576
56	New Bedford, Mass.	10	281,392	250,000	.....	$2,374	.....	18	29,000	17,265	298,657	278,390
57	Kansas City, Kans.	1	9,385	.....	.....	.....	.....	9,385	.....	10,588	19,973	13,541
59	Troy, N. Y.	3	10,565	.....	.....	.....	.....	10,565	.....	35,671	46,236	24,143
60	Oakland, Cal.	2	16,175	.....	.....	.....	.....	8,368	7,807	38,135	54,310	31,942
61	Lawrence, Mass.	4	344	24	.....	.....	.....	120	200	91	435	91
62	Somerville, Mass.	2	307	100	.....	.....	.....	207	.....	60	367	154
63	Duluth, Minn.	1	1,440	.....	.....	.....	.....	1,440	.....	1,819	3,259	2,818
65	Norfolk, Va.	1	1,074	1,000	.....	12	.....	.....	62	.....	1,074	.....
66	Yonkers, N. Y.	4	19,294	9,500	.....	.....	.....	9,794	.....	15,808	35,102	7,290
67	Schenectady, N. Y.	4	7,949	.....	.....	.....	.....	7,949	.....	22,625	30,574	16,559
68	Hoboken, N. J.	1	1,117	.....	.....	.....	.....	1,117	.....	4,377	5,494	3,049
69	Peoria, Ill.	2	67,196	60,301	.....	60	.....	3,844	2,991	20,049	87,245	16,837
70	Utica, N. Y.	4	41,312	20,600	10,000	.....	.....	8,832	1,880	25,967	67,279	39,835
71	Manchester, N. H.	3	790	172	.....	.....	.....	.....	618	.....	790	.....
72	Evansville, Ind.	2	5,831	.....	.....	.....	.....	5,831	.....	10,994	16,825	9,144
74	Elizabeth, N. J.	2	4,502	3,044	.....	.....	.....	1,458	.....	5,303	9,805	2,235
75	Waterbury, Conn.	2	29,891	7,000	.....	.....	.....	22,878	13	9,470	39,361	13,059
77	Wilkes-Barre, Pa.	1	8,011	7,600	.....	.....	.....	411	.....	10,587	18,598	13,337
82	Portland, Me.	8	24,609	.....	11,374	.....	.....	780	12,455	.....	24,609	.....
83	Charleston, S. C.	5	22,011	4,321	.....	.....	.....	1,746	15,944	15,200	37,211	12,672
84	Youngstown, Ohio.	4	40,991	8,500	20,134	.....	4	12,353	.....	13,059	54,050	9,236
86	Terre Haute, Ind.	1	14,614	12,249	.....	182	.....	2,183	.....	4,066	18,680	4,436
87	Akron, Ohio.	3	23,804	6,967	12,198	73	35	4,531	.....	7,807	31,611	3,616
88	Fort Wayne, Ind.	2	14,137	11,605	.....	73	.....	2,459	.....	2,973	17,110	2,252
90	Brockton, Mass.	3	334	.....	.....	.....	.....	334	.....	19	353	2
93	Saginaw, Mich.	2	1,487	.....	.....	.....	.....	487	1,000	3,165	4,652	3,759

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

95	Spokane, Wash.	1	$7,118	.....	$6,000	.....	.....	$1,118	.....	$8	$7,126	$317
96	Lancaster, Pa.	1	1,692	.....	.....	.....	.....	1,692	.....	284	1,976	325
99	South Bend, Ind.	2	11,529	$11,513	.....	.....	.....	16	.....	6,507	18,036	9,763
100	Butte, Mont.	1	6,049	.....	4,160	.....	.....	1,889	.....	.....	6,049	.....
102	Pawtucket, R. I.	1	2,800	.....	.....	.....	.....	2,800	.....	3,127	5,927	1,408
106	Binghamton, N. Y.	1	11,431	9,245	.....	$67	.....	2,119	.....	5,309	16,740	7,837
111	Topeka, Kans.	3	1,461	300	.....	.....	.....	1,161	.....	26,011	27,472	23,489
114	Springfield, Ohio.	4	77,556	53,500	1,362	.....	.....	12,324	$10,370	55,313	132,869	23,495
118	Wheeling, W. Va.	2	1,640	.....	.....	.....	.....	82	1,558	1,623	3,263	1,560
119	Springfield, Ill.	1	613	.....	.....	.....	.....	613	.....	306	919	846
120	York, Pa.	3	735	.....	.....	.....	.....	735	.....	.....	735	.....
121	Malden, Mass.	2	13,269	4,661	.....	39	.....	.....	8,569	8,077	21,346	6,315
122	Wichita, Kans.	1	3,336	.....	.....	.....	.....	3,336	.....	1,353	4,689	1,893
123	Bay City, Mich.	1	25	.....	25	.....	.....	.....	.....	.....	25	.....
125	Quincy, Ill.	3	26	.....	.....	.....	.....	.....	26	804	830	780
127	Superior, Wis.	2	32	.....	.....	.....	.....	32	.....	8,541	8,573	.....
128	Canton, Ohio.	4	5,123	.....	1,745	.....	$15	779	2,584	6,376	11,499	2,123
130	Chester, Pa.	1	400	.....	.....	.....	.....	400	.....	676	1,076	296
131	Chelsea, Mass.	6	18,731	3,320	15,000	.....	.....	411	.....	.....	18,731	2,902
133	Newton, Mass.	9	5,511	.....	.....	.....	.....	5,511	.....	1,458	6,969	4,008
134	Salem, Mass.	27	53,645	3,792	.....	.....	.....	4,330	45,523	6,579	60,224	42,118
135	Haverhill, Mass.	9	7,766	82	1,000	.....	.....	231	6,453	.....	7,766	.....
136	Rockford, Ill.	1	89	.....	.....	.....	.....	89	.....	3	92	28
137	Knoxville, Tenn.	1	1,080	.....	.....	.....	.....	.....	1,080	.....	1,080	.....
138	Galveston, Tex.	2	872	.....	.....	.....	.....	.....	872	.....	872	.....
139	Elmira, N. Y.	3	13,217	6,060	1,000	108	.....	6,049	.....	4,602	17,819	1,898
140	New Britain, Conn.	1	1,462	525	.....	.....	.....	937	.....	.....	1,462	.....
143	Woonsocket, R. I.	1	.....	.....	.....	.....	.....	.....	.....	332	332	288
144	Chattanooga, Tenn.	2	922	.....	.....	.....	.....	12	910	300	1,222	300
145	Racine, Wis.	2	5,875	5,821	.....	54	.....	.....	.....	688	6,563	400
146	Fitchburg, Mass.	9	1,461	.....	.....	.....	.....	443	1,018	5,594	7,055	4,748
147	Auburn, N. Y.	2	4,217	2,326	.....	.....	.....	1,891	.....	8,609	12,826	8,490
152	Oshkosh, Wis.	3	4,337	.....	.....	.....	.....	1,017	3,320	6,992	11,329	1,622
153	Sacramento, Cal.	1	.....	.....	.....	.....	.....	.....	.....	1,113	1,113	513
156	Taunton, Mass.	1	129	.....	.....	.....	.....	129	.....	.....	129	.....
157	La Crosse, Wis.	2	668	.....	.....	.....	.....	668	.....	1,829	2,497	.....

[1] Par value and premiums less discounts.

[2] Other than investment and interest transfers.

PUBLIC TRUST FUNDS FOR MUNICIPAL USES: 1908—Continued.

alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 43.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

RECEIPTS.								PAR VALUE OF INVESTMENTS AT CLOSE OF YEAR.			
Total.	From investments disposed of.[1]		From interest and other income from investments.			Miscellaneous receipts from public.	Transfer receipts.[2]	City securities.	Other investments.	Cash and investments (par value) at close of year.	City number.
	To public.	To city (investment transfers).	Total.	From public.	From city (interest transfers).						
$32,333			$2,991	$2,219	$772	$11,011	$18,531	$38,600	$31,969	$105,061	47
9,460	$2,664		6,534	4,434	2,100	262		35,200	105,821	146,153	49
9,173			2,263	2,013	250	6,910		5,000	21,000	45,414	50
448			448	98	350			6,000	2,800	8,800	51
11,266	1,700		2,411	2,411		5,026	2,129		47,800	56,191	52
3,382	1,000		382	140	242		2,000	7,000	200	7,200	53
988	67		921	336	585			13,000	5,100	20,956	55
20,267			17,893	11,107	6,786		2,374	117,100	258,000	392,365	56
6,432			288	288		6,144				10,588	57
22,093		$1,058	1,781	1,316	465	8,454	10,800	10,575		46,246	59
22,368			489	489			21,879			38,135	60
344			344	64	280			7,000	1,638	8,729	61
213			113	113		100			5,414	5,474	62
441			22	22		419				1,819	63
1,074			74	74		1,000			1,000	1,000	65
27,812			4,405	4,405		10,183	13,224		87,500	103,308	66
14,015			601	601		7,165	6,249		1,000	23,625	67
2,445			131	131		1,381	933			4,377	68
70,408	51,201	4,700	5,293	3,543	1,750	3,561	5,653	41,750	146,351	208,150	69
27,444	7,432		4,632	4,632		12,701	2,679	10,000	49,592	85,559	70
790			790	790					21,770	21,770	71
7,081			853	213	640	2,027	4,801	16,000		26,994	72
7,570			379	379		3,511	3,680		11,033	16,336	74
26,302	4,200		11,925	10,750	1,175	4,941	5,236	35,000	228,150	272,620	75
5,261	1,050		1,002	1,002		14	3,195		15,275	25,962	77
24,600			13,235	1,473	11,762	10,266	1,108	298,659	28,500	327,159	82
24,539			22,206	3,504	18,702	1,491	842	463,400	65,726	544,326	83
44,814	12,465	16,224	10,105	5,679	4,426	50	5,970	74,725	139,886	227,670	84
14,244	8,352		1,711	1,711		1,390	2,791		20,388	24,454	86
27,995	6,581	11,390	4,216	2,531	1,685	287	5,521	50,306	42,100	100,213	87
14,858	5,978		1,964	1,964		1,040	5,876		38,125	41,098	88
351			351	193	158			3,000	2,000	5,019	90
893						893				3,165	93

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

$6,809		$5,000	$412		$412	$1,397		$6,200		$6,208	95
1,651			1,649	$98	1,551	2		33,500	$2,055	35,839	96
8,273	$1,679		796	796		5,798			12,978	19,485	99
6,049		3,527	79		79	259	$2,184	4,160		4,160	100
4,519			82	82		4,437				3,127	102
8,903	5,100		1,257	1,237	20	2,546		1,000	26,901	33,210	106
3,983			642	642		3,267	74		2,100	28,111	111
109,374	88,900	1,210	17,102	15,728	1,374	244	1,918	43,801	262,487	361,601	114
1,703			1,703	1,703					75,000	76,623	118
73						73				306	119
735			735	80	655			15,211	2,000	17,211	120
15,031			15,031	15,031				300	349,896	358,273	121
2,796			16	16		2,780				1,353	122
25							25	1,219		1,219	123
50			50	50					600	1,404	125
8,573			184	184		3,321	5,068			8,541	127
9,376	49	3,440	4,164	1,033	3,131	429	1,294	78,305	20,801	105,482	128
780			19	19			761	2,000	1,000	3,676	130
15,829		15,000	829	229	600			15,000	8,619	23,619	131
2,961			2,954	2,814	140	7		3,500	62,800	67,758	133
18,106	1,389	7,640	7,577	7,577		1,500			192,394	198,973	134
7,766	1,009	82	6,684	5,684	1,000			27,180	122,156	149,336	135
64						64				3	136
1,080			1,080	1,080					20,000	20,000	137
872			872	872					21,800	21,800	138
15,921		1,000	2,126	1,748	378	1,655	11,140	8,500	39,300	52,402	139
1,462			212	212		50	1,200		5,769	5,769	140
44			44	44					1,000	1,332	143
922			922	922					15,000	15,300	144
6,163	68		34	34		5,344	717		5,754	6,442	145
2,307			2,307	1,132	1,175			24,380	22,100	52,074	146
4,330			507	507		2,829	1,000		10,474	19,083	147
9,707			3,447	127	3,320	5,494	766	83,000		89,992	152
600						600				1,113	153
129			129	129					1,000	1,000	156
2,497						856	1,641			1,829	157

[2] The same as the aggregate of cash on hand at beginning of year and all receipts during year.

TABLE 20.—PAYMENTS, RECEIPTS, AND

[Cities having no investment funds are omitted from this table. For a list of the cities arranged alphabetically

City number.	CITY.	Number of funds reported.	PAYMENTS.									Cash on hand at close of year.	Aggregate of all payments and cash on hand at close of year.[3]	Cash on hand at beginning of year.
			Total.	For investments purchased.[1]		For accrued interest on investments purchased.		Miscellaneous payments to public.	Transfer payments.[2]					
				From public.	From city (investment transfers).	From public.	From city (interest transfers).							
	Grand total	74	$3,995,933	$947,001	$83,028	$936	$36	$238,460	$2,726,472			$378,417	$4,374,350	$348,415
	Group I	18	2,565,800	169,604		479		28,218	2,367,499			263,675	2,829,475	159,907
	Group II	15	779,486	571,954				50,081	157,451			56,226	835,712	67,414
	Group III	22	388,809	67,664	20,955	264		149,128	150,798			35,526	424,335	95,580
	Group IV	19	261,838	137,779	62,073	193	36	11,033	50,724			22,990	284,828	25,514
	GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.													
1	New York, N. Y	1	$17,393						$17,393				$17,393	
2	Chicago, Ill	3	20,579						20,579			$193,997	214,576	$138,967
3	Philadelphia, Pa	4	1,097,908	$39,119		$466		$28,108	1,030,215			69,028	1,166,936	13,652
4	St. Louis, Mo	3	21,458	10,485		13		110	10,850			650	22,108	7,288
6	Baltimore, Md	1	125						125				125	
12	Cincinnati, Ohio	1	1,277,500						1,277,500				1,277,500	
13	Milwaukee, Wis	1	120,000	120,000									120,000	
14	New Orleans, La	4	10,837						10,837				10,837	
	GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.													
20	Louisville, Ky	3	$146,501	$35,500				$49,711	$61,290				$146,501	$12,312
22	Providence, R. I	1	584,138	525,461					58,677				584,138	
23	Rochester, N. Y	1	11,907	9,811					2,096			$44,019	55,926	50,000
25	Toledo, Ohio	3	10,388						10,388				10,388	
28	Los Angeles, Cal	1	25,000						25,000				25,000	
29	Worcester, Mass	1	370					370				543	913	58
30	Seattle, Wash	2												
32	Omaha, Nebr	1										10,558	10,558	5,044
33	New Haven, Conn	1										1,106	1,106	
45	Hartford, Conn	1	1,182	1,182									1,182	
	GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.													
64	Savannah, Ga	1	$9,401						$9,401				$9,401	
65	Norfolk, Va	2	2,584						2,584				2,584	
69	Peoria, Ill	1	1,049	$1,049									1,049	
70	Utica, N. Y	1	9,975						9,975				9,975	
71	Manchester, N. H	1												
72	Evansville, Ind	2	15,617					$15,467	150			$2,417	18,034	$5,875
74	Elizabeth, N. J	1	20						20				20	
76	Salt Lake City, Utah	1	2,600						2,600				2,600	
79	Houston, Tex	2	28,834	27,850		$264			720				28,834	
80	Tacoma, Wash	1	67,870	1,366	$14,755				51,749				67,870	
81	Harrisburg, Pa	2	9,693						9,693			12,079	21,772	19,244
82	Portland, Me	2	37,399	37,399									37,399	
85	Dallas, Tex	1	454						454				454	
88	Fort Wayne, Ind	1	133,661					133,661				14,749	148,410	69,053
89	Holyoke, Mass	1	61,155						61,155				61,155	
92	Lincoln, Nebr	1	37						37				37	
93	Saginaw, Mich	1	8,460		6,200				2,260			6,281	14,741	1,408
	GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.													
95	Spokane, Wash	1	$10,367					$10,000	$367				$10,367	
99	South Bend, Ind	1												
102	Pawtucket, R. I	1	10,023		$10,023								10,023	
104	Johnstown, Pa	1	3,235		2,700				535				3,235	
106	Binghamton, N. Y	1	57,462		47,350		$36		10,076				57,462	
119	Springfield, Ill	1	4,000	$4,000									4,000	
121	Malden, Mass	1	334	234					100				334	
124	South Omaha, Nebr	1	100						100				100	
125	Quincy, Ill	1	14,470	14,470								$22,279	36,749	$21,625
132	Joplin, Mo	1	2,281						2,281				2,281	
134	Salem, Mass	1	80,244	79,018		$193		1,033				711	80,955	3,889
135	Haverhill, Mass	2	3,118	860	2,000				258				3,118	
138	Galveston, Tex	1	31,110						31,110				31,110	
148	Joliet, Ill	1	15,260	15,260									15,260	
154	Pueblo, Colo	2	19,630	19,068					562				19,630	
157	La Crosse, Wis	1	1,000						1,000				1,000	
158	Fort Worth, Tex	1	9,204	4,869					4,335				9,204	
	San Juan, P. R	1	1,045						1,045				1,045	

[1] Par value and premiums less discounts.

[2] Other than investment and interest transfers.

BALANCES OF INVESTMENT FUNDS: 1908.

by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 45.]

RECEIPTS.								PAR VALUE OF INVESTMENTS AT CLOSE OF YEAR.			
Total.	From investments disposed of.[1]		From interest and other income from investments.			Miscellaneous receipts from public.	Transfer receipts.[2]	City securities.	Other investments.	Cash and investments (par value) at close of year.	City number.
	To public.	To city (investment transfers).	Total.	From public.	From city (interest transfers).						
$4,025,935	$297,311	$77,640	$2,614,410	$2,589,429	$24,981	$7,024	$1,028,950	$463,477	$70,769,159	$71,611,053	
2,669,568	67,240	22,830	2,356,006	2,344,760	11,246	16	223,476	170,300	65,637,234	66,071,209	
768,298	126,385	5,000	104,985	104,660	325	743	531,185	5,270	2,731,545	2,793,041	
328,755	90,042	14,410	97,264	88,114	9,150	3,712	123,327	174,234	1,318,592	1,528,352	
259,314	13,644	35,400	56,155	51,895	4,260	3,153	150,962	113,673	1,081,788	1,218,451	
GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.											
$17,393	$2,240		$15,153	$15,153					$276,101	$276,101	1
75,609		$19,360	5,773	5,773			$50,476		25,247	219,244	2
1,153,284	65,000		1,038,284	1,030,948	$7,336		50,000	$159,300	29,761,400	29,989,728	3
14,820			11,804	11,804		$16	3,000		368,550	369,200	4
125			125	125					2,519	2,519	6
1,277,500			1,277,500	1,277,500					35,000,000	35,000,000	12
120,000							120,000		150,000	150,000	13
10,837		3,470	7,367	3,457	3,910			11,000	53,417	64,417	14
GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.											
$134,189	$68,000		$66,189	$66,189					$982,750	$982,750	20
584,138	58,385		292	292			$525,461		467,076	467,076	22
5,926			2,096	2,096			3,830		10,000	54,019	23
10,388			10,388	10,388					214,635	214,635	25
25,000			25,000	25,000					1,000,000	1,000,000	28
855			112	112		$743			3,000	3,543	29
									43,902	43,902	30
5,514		$5,000	514	189	$325			$5,270		15,828	32
1,106			394	394			712		9,000	10,106	33
1,182							1,182		1,182	1,182	45
GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.											
$9,401	$3,198		$6,203	$6,203					$103,473	$103,473	64
2,584			2,584	2,584					336,000	336,000	65
1,049			249	249			$800		9,258	9,258	69
9,975			9,975	9,975					199,500	199,500	70
									50,000	50,000	71
12,159			2,821	671	$2,150	$110	9,228	$43,000	10,345	55,762	72
20			20	20					500	500	74
2,600			2,600	2,600					250,000	250,000	76
28,834			2,720	2,720			26,114		90,000	90,000	79
67,870	31,444	$7,000	3,388		3,388		26,038	41,604		41,604	80
2,528			1,352		1,352		1,176	33,800		45,879	81
37,399							37,399		37,748	37,748	82
454			454	454					4,000	4,000	85
79,357	55,400		1,385	1,385			22,572			14,749	88
61,155			61,155	61,155					226,500	226,500	89
37			37	37					1,268	1,268	92
13,333		7,410	2,321	61	2,260	3,602		55,830		62,111	93
GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.											
$10,367	$10,000		$367		$367						95
									$4,000	$4,000	99
10,023							$10,023	$10,023		10,023	102
3,235		$400	135		135		2,700	2,300		2,300	104
57,462		10,000	76		76		47,386	37,350		37,350	106
4,000							4,000		6,500	6,500	119
334						$68	266		234	234	121
100			100	$100					1,200	1,200	124
15,124			15,124	15,124					303,876	326,155	125
2,281			2,281	2,281					25,000	25,000	132
77,066		25,000	3,523	2,133	1,390	3,085	45,458		87,677	88,388	134
3,118			1,118	388	730		2,000	20,000	10,314	30,314	135
31,110			31,110	31,110					622,200	622,200	138
15,260							15,260		14,000	14,000	148
19,630			630	68	562		19,000	19,000	1,740	20,740	154
1,000			1,000		1,000			25,000		25,000	157
9,204	3,644		691	691			4,869		5,047	5,047	158
1,045	627		418	418					10,991	10,991	

[1] The same as the aggregate of cash on hand at beginning of year and all receipts during year.

TABLE 21.—PAYMENTS, RECEIPTS, AND

[Cities having no sinking funds are omitted from this table. For a list of the cities arranged alphabetically

City number.	CITY.	PAYMENTS.									Cash on hand at close of year.	Aggregate of all payments, and cash on hand at close of year.[5]
		Total.	For investments purchased.[1]		For accrued interest on investments purchased.		For redemption of debt.[2]		Miscellaneous payments to public.	Transfer payments.[4]		
			From public.	From city (investment transfers).	From public.	From city (interest transfers).	To public.	To city (general transfers).[3]				
	Grand total	$97,130,667	$7,646,752	$39,737,923	$60,417	$98,986	$25,836,086	$7,665,137	$12,357,795	$3,727,571	$26,878,933	$124,009,600
	Group I	66,481,674	3,291,715	32,292,585	31,902	75,810	16,901,180	3,891,558	8,501,024	1,695,900	16,289,963	82,771,637
	Group II	17,412,796	2,515,497	4,718,408	15,050	18,435	3,710,828	2,448,800	2,400,529	1,585,249	4,758,911	22,171,707
	Group III	5,843,969	699,070	1,542,769	5,082	2,626	1,875,701	886,012	687,955	144,754	3,534,529	9,378,498
	Group IV	7,392,228	1,140,470	1,184,161	8,383	2,115	3,348,377	638,767	768,287	301,668	2,295,530	9,687,758
	GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.											
1	New York, N. Y.	$39,132,338	.....	$24,489,901	.....	$75,599	$11,420,533	$1,592,223	$1,535,771	$18,311	$3,842,917	$42,975,255
2	Chicago, Ill.	313,000	.....	.....	.....	.....	.....	.....	.....	313,000	4,218,499	4,531,499
3	Philadelphia, Pa.	5,390,161	$1,598,130	249,000	$16,631	.....	562,400	498,100	2,465,900	.....	77,031	5,467,192
4	St. Louis, Mo.	.....	.....	.....	.....	.....	.....	.....	.....	.....	922,824	922,824
5	Boston, Mass.	1,621,547	1,279,386	11,475	12,686	.....	.....	318,000	.....	.....	3,261,011	4,882,558
6	Baltimore, Md.	2,196,142	30,524	893,015	.....	.....	.....	.....	.....	1,272,603	18,730	2,214,872
7	Pittsburg, Pa.	1,815,085	37,093	989,000	166	.....	193,344	378,708	216,774	.....	1,849,352	3,664,437
8	Cleveland, Ohio	3,498,149	104,296	359,847	154	70	1,412,625	300,000	1,314,427	6,730	473,918	3,972,067
9	Buffalo, N. Y.	1,216,354	38,550	896,663	.....	.....	.....	191,678	4,314	85,149	82,734	1,299,088
11	Detroit, Mich.	1,465,907	122,895	858,888	811	.....	404,590	.....	78,723	.....	446,848	1,912,755
12	Cincinnati, Ohio	4,400,951	79,171	983,188	1,454	.....	1,333,486	.....	2,003,652	.....	781,615	5,182,566
13	Milwaukee, Wis.	18,909	.....	.....	.....	.....	18,909	.....	.....	.....	48,344	67,253
15	Washington, D. C.	554,676	.....	.....	.....	.....	544,293	.....	10,276	107	57,478	612,154
16	Newark, N. J.	4,858,455	1,670	2,561,608	.....	141	1,011,000	412,849	871,187	.....	208,662	5,067,117
	GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.											
17	Minneapolis, Minn.	$266,465	.....	$224,136	.....	$2,329	.....	$40,000	.....	.....	$27,878	$294,343
18	Jersey City, N. J.	868,123	$96,858	341,229	$1,465	184	.....	236,000	$387	$192,000	360,866	1,228,989
19	Indianapolis, Ind.	82,643	.....	.....	.....	.....	$81,000	.....	1,643	.....	12,913	95,556
20	Louisville, Ky.	886,179	.....	.....	.....	.....	67,864	.....	416,586	401,729	614,907	1,501,086
21	St. Paul, Minn.	89,473	2,060	.....	22	.....	26,242	60,925	224	.....	29,371	118,844
22	Providence, R. I.	1,117,750	138,000	754,544	1,659	847	.....	222,700	.....	.....	311,791	1,429,541
23	Rochester, N. Y.	387,421	125,599	.....	.....	.....	195,750	66,000	72	.....	402,833	790,254
24	Kansas City, Mo.	309,207	40,110	.....	227	.....	268,326	.....	2,544	.....	249,933	559,140
25	Toledo, Ohio	1,460,802	16,115	442,328	188	1,906	598,673	.....	401,592	.....	58,510	1,519,312
26	Denver, Colo.	40,996	.....	.....	.....	.....	27,200	.....	2,887	10,909	239,466	280,462
27	Columbus, Ohio	4,131,605	.....	1,725,300	.....	11,772	444,619	530,800	543,858	875,256	154,343	4,285,948
28	Los Angeles, Cal.	171,843	168,420	.....	3,423	.....	.....	.....	.....	.....	106,848	278,691
29	Worcester, Mass.	608,633	146,000	225,616	1,135	882	.....	235,000	.....	.....	66,455	675,088
30	Seattle, Wash.	150,375	.....	.....	.....	.....	150,000	.....	375	.....	77,003	227,378
31	Memphis, Tenn.	55,500	.....	.....	.....	.....	47,500	.....	500	7,500	73,883	129,383
32	Omaha, Nebr.	680,698	77,341	.....	.....	.....	324,382	24,000	254,885	.....	129,087	809,695
33	New Haven, Conn.	130,384	59,800	20,000	584	.....	50,000	.....	.....	.....	9,925	140,309
34	Scranton, Pa.	208,834	4,059	.....	.....	.....	65,500	37,000	102,275	.....	355,890	564,724
35	Syracuse, N. Y.	83,200	.....	.....	.....	.....	.....	.....	.....	83,200	3,481	86,681
36	St. Joseph, Mo.	82,191	.....	.....	.....	.....	70,442	.....	35	11,714	11,266	93,457
37	Portland, Oreg.	275,549	.....	138,586	.....	498	136,465	.....	.....	.....	8,564	284,113
38	Paterson, N. J.	333,175	.....	50,000	.....	.....	133,000	150,000	175	.....	361,854	695,029
39	Atlanta, Ga.	123,532	123,160	.....	.....	.....	.....	.....	.....	372	107	123,639
40	Richmond, Va.	1,378,573	500	466,200	.....	.....	421,960	115,400	374,513	.....	36,625	1,415,198
41	Dayton, Ohio	628,328	14,000	97,220	179	5	308,305	.....	206,086	2,533	54,953	683,281
42	Fall River, Mass.	442,269	125,938	10,249	1,070	12	.....	305,000	.....	.....	384,564	826,833
43	Nashville, Tenn.	74,600	.....	.....	.....	.....	74,600	.....	.....	.....	27,996	102,596
44	Grand Rapids, Mich.	568,452	.....	123,000	.....	.....	203,500	150,075	91,877	.....	90,393	628,845
45	Hartford, Conn.	1,004,819	786,958	.....	310	.....	17,500	200,000	15	36	519,854	1,524,673
46	Cambridge, Mass.	771,267	590,579	100,000	4,788	.....	.....	75,900	.....	.....	7,352	778,619

[1] Par value and premiums less discounts.
[2] Included in columns 2 and 3 of Table 9.
[3] Including value of city securities which belonged to sinking funds and were canceled during year.
[4] Other than investment transfers, interest transfers, and general transfers for the redemption of debt.

BALANCES OF SINKING FUNDS: 1908.

by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 45.]

Cash on hand at beginning of year.	RECEIPTS.								PAR VALUE OF INVESTMENTS AT CLOSE OF YEAR.		Cash and investments (par value) at close of year.[6]	City number.
	Total.	From investments disposed of.[1]		From interest and other income from investments.			Miscellaneous receipts from public.	Transfer receipts.[4]	City securities.	Other investments.		
		To public.	To city (investment transfers).	Total.	From public.	From city (interest transfers).						
$18,821,494	$105,188,106	$5,335,314	$23,619,357	$12,265,779	$1,393,305	[7]$10,872,474	$24,242,116	$39,725,540	$342,488,540	$21,668,918	$391,036,391	
10,895,389	71,876,248	1,016,014	17,520,004	9,816,160	621,499	[7]9,194,661	16,699,699	26,824,371	296,561,930	7,452,965	320,304,858	
3,651,265	18,520,442	3,100,694	3,240,918	1,394,970	367,504	1,027,466	3,040,970	7,742,890	29,596,951	5,776,825	40,132,687	
2,281,529	7,096,969	743,047	1,443,345	592,923	250,802	342,121	1,414,185	2,903,469	8,292,547	5,401,144	17,228,220	
1,993,311	7,694,447	475,559	1,415,090	401,726	153,500	308,226	3,087,202	2,254,810	8,037,112	3,037,984	13,370,626	
GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.												
$2,955,426	$40,019,829	.....	$11,755,725	$6,264,243	$225,619	$6,038,624	$14,930,502	$7,069,359	$210,421,340	.....	$214,264,257	1
3,487,320	1,044,179	.....	.....	3,885	3,885	.....	.....	1,040,294	.....	.....	4,218,499	2
81,052	5,386,140	.....	747,100	329,737	.....	329,737	2,463	4,306,840	9,135,200	.....	9,212,231	3
8,830	913,994	.....	.....	.....	.....	.....	.....	913,994	.....	.....	922,824	4
1,109,840	3,772,718	.....	325,000	1,169,338	43,485	1,125,853	.....	2,278,380	31,118,705	$500,000	34,879,716	5
91,050	2,123,822	$524,134	60,067	682,297	158,566	[7]523,731	.....	857,324	14,064,994	4,797,838	18,881,562	6
825,454	2,838,983	.....	394,708	418,866	48,945	369,921	374	2,025,035	10,485,576	.....	12,334,928	7
341,044	3,631,023	289,877	209,859	85,585	24,024	61,561	.....	3,045,702	1,355,966	91,990	1,921,874	8
158,261	1,140,827	75,000	523,753	126,047	43,271	82,776	319,872	96,155	2,301,106	993,030	3,376,870	9
614,477	1,298,278	113,977	385,840	123,857	21,069	102,788	550,617	123,987	3,107,283	283,937	3,838,068	11
911,952	4,270,614	.....	226,567	279,904	20,144	259,760	866,609	2,897,534	7,391,601	.....	8,173,216	12
37,991	29,262	.....	.....	.....	.....	.....	29,262	.....	.....	.....	48,344	13
3,607	608,547	.....	.....	.....	.....	.....	.....	608,547	.....	.....	57,478	15
269,085	4,798,032	13,026	2,891,385	332,401	32,491	299,910	.....	1,561,220	7,180,159	786,170	8,174,991	16
GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.												
$8,142	$286,201	$24,560	.....	$119,252	$43,372	$75,880	.....	$142,389	$1,917,000	$896,575	$2,841,453	17
32,830	1,196,159	.....	$414,000	182,473	413	182,060	$28,199	571,487	4,523,934	.....	4,884,800	18
7,205	88,351	.....	.....	734	734	.....	87,617	.....	.....	.....	12,913	19
234,727	1,166,359	.....	.....	16,501	16,501	.....	959,638	190,220	1,275,100	.....	1,890,007	20
20,954	97,890	.....	7,925	28,200	8,405	19,795	.....	61,765	519,400	185,000	733,771	21
207,490	1,222,051	.....	538,600	185,744	10,233	175,511	.....	497,707	5,259,545	.....	5,571,336	22
412,667	377,587	.....	226,000	31,006	13,966	17,040	981	119,600	362,000	.....	764,833	23
50,793	508,347	65,800	.....	35,196	11,224	23,972	407,351	.....	573,000	55,000	877,933	24
111,316	1,407,996	.....	316,076	72,519	3,119	69,400	.....	1,019,401	1,513,706	.....	1,572,216	25
123,278	157,184	.....	10,000	6,859	3,419	3,440	140,325	.....	76,000	.....	315,466	26
63,902	4,222,046	1,935,596	537,800	172,549	14,961	157,598	104,544	1,471,557	4,329,000	.....	4,483,343	27
18,169	260,522	.....	.....	3,780	.....	3,780	256,742	.....	168,000	.....	274,848	28
61,502	613,586	.....	235,000	129,603	3,530	126,073	.....	248,983	3,498,300	40,000	3,604,755	29
1,345	226,033	.....	158,681	5,199	.....	5,199	62,153	.....	.....	.....	77,003	30
50,433	78,950	.....	.....	.....	.....	.....	.....	78,950	.....	.....	73,883	31
215,360	594,335	5,000	101,341	10,066	109	9,957	20,933	456,995	223,000	.....	352,087	32
870	139,439	5,187	27,000	7,252	4,767	2,485	.....	100,000	95,000	114,077	219,002	33
285,104	279,620	.....	37,000	20,337	6,857	13,480	133,840	88,443	306,000	.....	661,890	34
11,400	75,281	.....	.....	208	208	.....	.....	75,073	.....	.....	3,481	35
10,257	83,200	.....	.....	340	340	.....	.....	82,860	.....	.....	11,266	36
24,200	259,913	19,411	.....	5,164	.....	5,164	235,104	234	211,240	.....	219,804	37
428,007	267,022	52,077	25,000	29,637	26,762	2,875	103,975	56,333	.....	232,025	593,879	38
372	123,267	.....	.....	.....	.....	.....	.....	123,267	754,000	.....	754,107	39
163,683	1,251,515	.....	115,400	66,763	3,320	63,443	532	1,068,820	1,799,000	11,000	1,846,625	40
84,802	596,479	25,563	68,595	16,217	6,620	9,597	344,496	143,608	185,530	14,000	254,483	41
338,268	488,565	91,500	26,000	89,196	76,511	12,685	.....	281,869	379,000	1,477,000	2,240,564	42
.....	102,596	.....	.....	.....	.....	.....	.....	102,596	.....	.....	27,996	43
36,747	592,098	23,000	95,500	7,297	2,166	5,131	75,000	391,301	128,623	.....	189,016	44
519,054	1,005,619	699,000	119,000	43,586	24,917	18,669	79,540	64,493	544,973	591,948	1,656,775	45
28,388	750,231	154,000	182,000	109,292	85,060	24,232	.....	304,939	955,600	2,160,200	3,123,152	46

[5] The same as the aggregate of cash on hand at beginning of year and all receipts during year.
[6] Increase in sinking fund assets shown in Table 22.
[7] Including service transfers to the amount of $26,954.

TABLE 21.—PAYMENTS, RECEIPTS, AND

[Cities having no sinking funds are omitted from this table. For a list of the cities arranged alphabetically

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

City number.	CITY.	PAYMENTS.								Cash on hand at close of year.	Aggregate of all payments, and cash on hand at close of year.[5]
		Total.	For investments purchased.[1]		For accrued interest on investments purchased.		For redemption of debt.[2]		Miscellaneous payments to public.	Transfer payments.[4]	
			From public.	From city (investment transfers).	From public.	From city (interest transfers).	To public.	To city (general transfers).[3]			
47	Albany, N. Y.	$277,577		$51,200		$125		$225,215	$1,037		$218,050	$495,627
48	Reading, Pa.	70,000					$61,400	9,200			131,522	202,122
49	Lowell, Mass.	90,964	$88,186	1,713	$1,065						9,816	100,780
50	Trenton, N. J.	293,688		83,545			201,430		420	$8,293	259,876	553,564
51	Bridgeport, Conn.	180,000	5,000	25,000				150,000			5,996	185,996
52	Camden, N. J.	143,338	34,605	80,535	59		23,139	5,000			125,332	268,670
53	Wilmington, Del.	47,950					47,950				69	48,019
55	Lynn, Mass.	492,424	14,000	312,000	830	1,094	164,500				147,818	640,242
56	New Bedford, Mass.	363,589	164,980	100,000	1,609			97,000			8,735	372,324
57	Kansas City, Kans.	465,224					336,958		128,266		41,252	506,476
58	Springfield, Mass.	141,747	100,942		805			40,000			80,628	222,375
59	Troy, N. Y.	62,870		5,000				22,871		34,999	176,290	239,160
61	Lawrence, Mass.	67,943		67,800		143					9,128	77,071
63	Duluth, Minn.	211,928		3,800			152,300		50,828	5,000	15,947	227,875
65	Norfolk, Va.	216,505	14,000	186,594		911				15,000	23,335	239,840
66	Yonkers, N. Y.	60,000						60,000			14,353	74,353
67	Schenectady, N. Y.	85,977		28,977				57,000			87,500	173,477
68	Hoboken, N. J.	3,500						3,500			19,383	22,883
69	Peoria, Ill.	220,925					218,000	2,925			9,325	230,250
70	Utica, N. Y.	52,768					47,818		4,950		30,283	83,051
71	Manchester, N. H.	93,129	92,980		149							93,129
72	Evansville, Ind.	65,012					64,964		48		288	65,300
73	San Antonio, Tex.	163,786					24,000	7,000	132,786		433,683	597,469
74	Elizabeth, N. J.	146,263		129,819		353	15,000		1,091		55,384	201,647
75	Waterbury, Conn.	86,927	38,467	48,000	460						58,604	145,531
76	Salt Lake City, Utah.	8,336					8,200		136		33,784	42,120
77	Wilkes-Barre, Pa.	24,500		12,000			12,500				29,449	53,949
78	Erie, Pa.	70,000						50,000		20,000	213,206	283,206
80	Tacoma, Wash.	73,804	66,804	7,000							27,316	101,120
81	Harrisburg, Pa.	82,911	600				51,900	27,800		2,611	192,434	275,345
82	Portland, Me.	48,372								48,372	60,000	108,372
83	Charleston, S. C.	3,646	1,098					2,500	48		495,803	499,449
84	Youngstown, Ohio.	341,666		38,000			197,447	21,001	85,166	52	27,858	369,524
85	Dallas, Tex.	148,341					2,885	15,000	130,456		211,652	359,993
86	Terre Haute, Ind.	31,570					14,000		17,570		43,196	74,766
87	Akron, Ohio.	489,049		246,786			192,010		50,253		34,951	524,000
88	Fort Wayne, Ind.	56,363	51,363				5,000				35,524	91,887
89	Holyoke, Mass.	156,056	15,958	50,000	98			90,000			89,512	245,568
90	Brockton, Mass.	64,094	10,087	54,000	7						14,995	79,089
91	Covington, Ky.	97,190					12,300		84,890		9,295	106,485
92	Lincoln, Nebr.	24,815					22,000			2,815	12,931	37,746
93	Saginaw, Mich.	18,622		11,000					10	7,612	40,026	58,648

[1] Par value and premiums less discounts.
[2] Included in columns 2 and 3 of Table 9.
[3] Including value of city securities which belonged to sinking funds and were canceled during year.

BALANCES OF SINKING FUNDS: 1908—Continued.

by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 45.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

Cash on hand at beginning of year.	RECEIPTS.								PAR VALUE OF INVESTMENTS AT CLOSE OF YEAR.		Cash and investments (par value) at close of year.[6]	City number.
	Total.	From investments disposed of.[1]		From interest and other income from investments.			Miscellaneous receipts from public.	Transfer receipts.[4]	City securities.	Other investments.		
		To public.	To city (investment transfers).	Total.	From public.	From city (interest transfers).						
$183,923	$311,704	$52,950	$91,607	$58,638	$32,036	$26,602	$5	$108,504	$574,584	$724,250	$1,516,884	47
92,207	109,915	.....	9,200	8,589	249	8,340	.....	92,126	184,000	.....	316,122	48
4,395	96,385	25,000	3,000	36,085	35,652	433	.....	32,300	11,213	874,500	895,529	49
215,471	338,093	52,062	60,450	55,535	2,210	53,325	.....	170,046	1,153,630	85,300	1,498,806	50
3,722	182,274	40,000	99,000	18,774	1,120	17,654	.....	24,500	460,000	.....	465,996	51
118,815	149,855	.....	21,000	19,438	3,177	16,261	.....	109,417	465,735	29,600	620,667	52
50	47,969	.....	.....	.....	.....	.....	.....	47,969	.....	.....	69	53
11,233	629,009	22,000	377,000	55,075	11,253	43,822	.....	174,934	888,500	286,500	1,322,818	55
27,377	344,947	26,750	107,000	63,465	58,279	5,186	.....	147,732	187,000	1,465,990	1,661,725	56
57,872	448,404	.....	.....	.....	.....	.....	448,487	117	.....	.....	41,252	57
9,706	212,669	60,000	24,700	20,742	9,234	11,508	.....	107,227	289,200	221,200	591,028	58
81,673	157,487	.....	63,876	4,242	1,878	2,364	.....	89,369	7,806	.....	184,096	59
20,632	56,439	.....	30,300	5,189	201	4,988	.....	20,950	142,400	.....	151,528	61
60,529	167,346	.....	3,800	28	.....	28	158,518	5,000	.....	.....	15,947	63
24,025	215,815	.....	128,155	35,224	.....	35,224	.....	52,436	887,800	.....	911,135	65
54,695	19,658	.....	10,000	9,658	130	9,528	.....	.....	245,200	.....	259,553	66
67,402	106,075	.....	5,000	12,988	1,304	11,684	.....	88,087	310,940	.....	398,440	67
15,729	7,154	.....	3,500	3,654	2,254	1,400	.....	.....	20,500	.....	39,883	68
788	229,462	195,000	.....	2,925	2,925	.....	31,537	.....	.....	.....	9,325	69
3,548	79,503	.....	.....	118	118	.....	5,581	73,804	.....	.....	30,283	70
.....	93,129	.....	10,000	21,204	2,632	18,572	.....	61,925	478,200	169,847	648,047	71
23,218	42,082	.....	.....	235	235	.....	.....	41,847	.....	.....	288	72
374,341	223,128	.....	7,000	141	141	.....	215,263	724	26,000	.....	459,683	73
54,508	147,139	.....	50,000	7,089	369	6,720	.....	90,050	243,819	.....	299,203	74
56,175	89,356	15,000	48,000	6,356	831	5,525	.....	20,000	148,500	.....	207,104	75
29,093	13,027	.....	.....	.....	.....	.....	13,027	.....	.....	.....	33,784	76
15,549	38,400	.....	.....	280	.....	280	38,120	.....	20,000	.....	49,449	77
162,282	120,924	.....	50,000	15,370	6,825	8,545	.....	55,554	172,655	.....	385,861	78
1,570	99,550	.....	65,563	9,339	.....	9,339	24,648	.....	193,305	.....	220,621	80
112,346	162,999	.....	27,800	8,140	1,766	6,374	.....	127,059	207,300	.....	399,734	81
.....	108,372	.....	.....	48,372	48,372	.....	.....	60,000	.....	1,259,455	1,319,455	82
3,327	496,122	.....	2,500	1,122	1,066	56	.....	492,500	1,100	645	497,548	83
31,724	337,800	.....	26,001	6,576	1,254	5,322	67,197	238,026	102,656	.....	130,514	84
100,556	259,437	.....	15,000	12,041	4,620	7,421	232,396	.....	143,250	.....	354,902	85
4,911	69,855	.....	.....	604	604	.....	28,202	41,049	.....	.....	43,196	86
30,482	493,518	234,829	46,893	10,297	5,232	5,065	2,038	199,461	110,754	1,000	146,705	87
70,698	21,189	4,856	.....	1,285	1,285	.....	.....	15,048	.....	46,507	82,031	88
113,130	132,438	14,600	15,600	11,521	7,752	3,769	.....	90,717	148,000	79,350	316,862	89
11,254	67,835	.....	32,000	20,844	5,798	15,046	.....	14,991	424,500	157,000	596,495	90
11,533	94,952	.....	.....	.....	.....	.....	94,952	.....	.....	.....	9,295	91
13,285	24,461	.....	.....	.....	.....	.....	14,461	10,000	.....	.....	12,931	92
7,755	50,893	.....	9,400	1,740	.....	1,740	39,753	.....	43,400	.....	83,426	93

[4] Other than investment transfers, interest transfers, and general transfers for the redemption of debt.
[5] The same as the aggregate of cash on hand at beginning of year and all receipts during year.
[6] Increase in sinking fund assets shown in Table 22.

TABLE 21.—PAYMENTS, RECEIPTS, AND

[Cities having no sinking funds are omitted from this table. For a list of the cities arranged alphabetically

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

City number.	CITY.	PAYMENTS.								Cash on hand at close of year.	Aggregate of all payments, and cash on hand at close of year.[3]
		Total.	For investments purchased.[1]		For accrued interest on investments purchased.		For redemption of debt.[2]		Miscellaneous payments to public.	Transfer payments.[4]	
			From public.	From city (investment transfers).	From public.	From city (interest transfers).	To public.	To city (general transfers).[2]			
94	Altoona, Pa.	$190,812					$9,000	$117,000	$62,812	$2,000	$124,749	$315,561
95	Spokane, Wash.	70,010					70,000		10		1,649	71,659
97	Birmingham, Ala.										4,865	4,865
98	Bayonne, N. J.	220,010					186,000		34,010		183,019	403,029
99	South Bend, Ind.	9,500					9,500				8,405	17,905
100	Butte, Mont.	18,022							18,022		17,762	35,784
101	McKeesport, Pa.	218,600	$9,000				3,000	206,600			241,933	460,533
102	Pawtucket, R. I.	372,733	1,995	$340,000	$3	$793				29,942	252,826	625,559
103	Sioux City, Iowa.										1,514	1,514
104	Johnstown, Pa.	29,000	16,000				13,000				43,204	72,204
105	Dubuque, Iowa.	38,945					20,000		18,945		32,933	71,878
106	Binghamton, N. Y.	12,722						12,722			9,453	22,175
107	Mobile, Ala.	2,365,949					2,068,306		76,397	221,186	113,596	2,479,545
109	East St. Louis, Ill.										121,126	121,126
110	Passaic, N. J.	10,851		10,851							34	10,885
111	Topeka, Kans.	7,016								7,016	20,811	27,827
112	Allentown, Pa.	137,102	26,232				58,100	10,345	42,425		81,198	218,300
113	Atlantic City, N. J.	219,202	2,100	117,000	27	225	98,000		1,850		143,401	362,603
114	Springfield, Ohio.	151,838		17,344			75,348		59,146		929	152,767
116	Davenport, Iowa.	15,031							15,031		117,544	132,575
117	Little Rock, Ark.	72								72	55,361	55,433
118	Wheeling, W. Va.	40,537					21,300		19,237		71,801	112,338
120	York, Pa.	75,024	39,454				19,800		15,770		36,660	111,684
121	Malden, Mass.	139,770	15,010	24,400	150	210		100,000			24,557	164,327
123	Bay City, Mich.	161,834					112,019		19,815	30,000	56,425	218,259
125	Quincy, Ill.	98,702					66,000		32,702		7,394	106,096
126	Newcastle, Pa.	19,683					11,500		8,183		2,311	21,994
127	Superior, Wis.	85,034					44,869		40,165		59,959	144,993
128	Canton, Ohio.	244,787					157,061		81,161	6,565	57,700	302,487
130	Chester, Pa.	135,394	61,000					45,000	29,394		16,348	151,742
131	Chelsea, Mass.	141,520		141,520								141,520
132	Joplin, Mo.	49,986					38,000		11,986		11,882	61,868
133	Newton, Mass.	682,671	607,788	29,600	5,283			40,000			2,427	685,098
134	Salem, Mass.	25,000					25,000					25,000
135	Haverhill, Mass.	107,542	70,279	2,000	748	15		34,500			4,106	111,648
137	Knoxville, Tenn.	3,500	3,500								9,081	12,581
138	Galveston, Tex.	59,000	20,000	23,000			15,000	1,000			65,843	124,843
140	New Britain, Conn.	76,396	26,396				50,000					76,396
142	Kalamazoo, Mich.	71,649	7,000		108		42,025	8,500	11,505	2,511	67,157	138,806
143	Woonsocket, R. I.	179,655	60,000	87,240	876	539		31,000			17,588	197,243
144	Chattanooga, Tenn.	13,812	13,812								3,176	16,988
146	Fitchburg, Mass.	110,622		110,300		322					487	111,109
147	Auburn, N. Y.	6,455		5,000						1,455		6,455
149	Macon, Ga.	68,916					47,634		21,282		21,061	89,977
150	West Hoboken, N. J.	11,000						11,000			19,364	30,364
151	Everett, Mass.	235,000		235,000							2,112	237,112
154	Pueblo, Colo.	85,683	13,181		154		69,255		2,172	921	28,618	114,301
155	Newport, Ky.	72,975					16,600		56,375		28,780	101,755
156	Taunton, Mass.	160,228	97,177	40,906	1,034	11		21,100			2,921	163,149
157	La Crosse, Wis.	50,546	50,546									50,546
158	Fort Worth, Tex.	91,892					2,000		89,892		101,460	193,352
	San Juan, P. R.										234,141	234,141

[1] Par value and premiums less discounts.
[2] Included in columns 2 and 3 of Table 9.
[3] Including value of city securities which belonged to sinking funds and were canceled during year.

BALANCES OF SINKING FUNDS: 1908—Continued.

by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 45.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

Cash on hand at beginning of year.	RECEIPTS.								PAR VALUE OF INVESTMENTS AT CLOSE OF YEAR.		Cash and investments (par value) at close of year.[3]	City number.
	Total.	From investments disposed of.[1]		From interest and other income from investments.			Miscellaneous receipts from public.	Transfer receipts.[2]	City securities.	Other investments.		
		To public.	To city (investment transfers).	Total.	From public.	From city (interest transfers).						
$47,540	$268,021	$1,000	$117,000	$16,413	$5,013	$11,400	$100,019	$33,589	$81,000	.....	$205,749	94
15,539	56,120	.....	.....	.....	.....	.....	32,120	24,000	.....	.....	1,649	95
1,728	3,137	.....	2,000	1,137	57	1,080	.....	.....	15,000	.....	19,865	97
89,203	313,826	.....	80,500	19,625	1,991	17,634	140,826	72,875	244,350	.....	427,369	98
10,757	7,148	.....	.....	228	228	.....	.....	6,920	.....	.....	8,405	99
13,919	21,865	.....	.....	.....	.....	.....	22	21,843	.....	.....	17,762	100
200,239	260,294	.....	206,600	8,474	6,634	1,840	.....	45,220	104,000	.....	345,933	101
243,176	382,383	35,000	130,687	69,662	10,327	59,335	.....	147,034	1,600,000	$70,000	1,922,826	102
1,514	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,514	103
32,761	39,443	.....	2,700	6,773	818	5,955	900	29,070	139,000	.....	182,204	104
26,034	45,844	.....	.....	.....	.....	.....	45,844	.....	.....	.....	32,933	105
.....	22,175	.....	.....	235	235	.....	.....	21,940	.....	.....	9,453	106
113,385	2,366,160	.....	.....	.....	.....	.....	2,092,519	273,641	.....	.....	113,696	107
94,690	26,436	.....	.....	.....	.....	.....	26,436	.....	.....	.....	121,126	109
56	10,829	.....	4,500	412	2	410	.....	5,917	13,979	.....	14,013	110
7,016	20,811	.....	.....	.....	.....	.....	.....	20,811	.....	.....	20,811	111
90,608	127,692	.....	10,000	4,126	2,348	1,778	80,830	32,736	62,000	.....	143,198	112
104,192	258,411	32,500	52,000	32,595	4,071	28,524	7,316	134,000	676,000	72,000	891,401	113
3,007	149,760	17,344	116	726	157	569	25	131,549	463	.....	1,392	114
104,326	28,249	.....	.....	3,625	3,625	.....	22,371	2,253	.....	.....	117,544	116
7,896	47,537	30,000	.....	72	72	.....	.....	17,465	.....	11,423	66,784	117
35,726	76,612	.....	.....	1,423	1,423	.....	.....	75,189	.....	.....	71,801	118
38,005	73,679	.....	.....	5,414	810	4,604	68,265	.....	152,300	.....	188,960	120
15,504	148,823	84,600	24,400	26,573	20,990	5,583	.....	13,250	105,450	509,000	639,007	121
83,207	135,052	.....	.....	970	970	.....	66,582	67,500	.....	.....	56,425	123
6,102	99,994	.....	.....	.....	.....	.....	99,994	.....	.....	.....	7,394	125
13,082	8,912	.....	.....	.....	.....	.....	8,912	.....	.....	.....	2,311	126
75,978	69,015	.....	.....	823	823	.....	115	68,077	22,131	.....	82,090	127
59,406	243,061	.....	.....	.....	.....	.....	25,127	217,954	.....	.....	57,700	128
41,792	109,950	.....	45,000	5,334	1,677	3,657	.....	59,616	116,100	.....	132,448	130
.....	141,520	.....	39,517	35,488	.....	35,488	.....	66,515	962,053	.....	982,053	131
10,170	51,698	.....	.....	.....	.....	.....	14,400	37,298	.....	.....	11,882	132
5,134	679,964	169,000	288,500	87,964	30,039	57,925	.....	134,500	1,582,450	698,761	2,283,638	133
5,428	19,572	16,500	2,500	429	386	43	.....	143	.....	.....	.....	134
242	111,406	15,300	9,000	21,479	14,247	7,232	.....	65,627	183,000	402,700	589,806	135
9,436	3,145	2,987	.....	158	158	.....	.....	.....	.....	5,388	14,469	137
29,191	95,652	.....	1,000	4,150	.....	4,150	.....	90,502	312,000	.....	377,843	138
.....	76,396	59,000	.....	5,396	5,356	40	.....	12,000	1,000	136,562	137,562	140
45,517	93,289	.....	35,500	3,554	624	2,930	48,852	5,383	56,000	.....	123,157	142
62,309	134,874	.....	71,000	15,334	3,501	11,833	.....	48,540	336,000	119,000	472,588	143
5,126	11,862	.....	.....	1,862	1,862	.....	.....	10,000	.....	41,350	44,526	144
17,019	94,090	.....	54,770	14,020	683	13,337	.....	25,300	421,456	.....	421,943	146
743	5,712	.....	.....	712	29	683	.....	5,000	22,080	.....	22,080	147
17,556	72,421	10,328	8,000	14,093	4,185	9,908	.....	40,000	221,000	96,200	338,261	149
22,361	8,003	.....	.....	1,312	1,312	.....	.....	6,691	.....	.....	19,364	150
25,071	212,041	.....	184,000	11,983	425	11,558	.....	16,058	323,000	2,500	327,612	151
24,778	89,523	.....	.....	2,866	2,866	.....	74,957	11,700	.....	71,000	99,618	154
45,505	56,250	.....	.....	.....	.....	.....	.....	56,250	1,000	.....	29,780	155
28,755	134,394	2,000	45,800	29,015	21,585	7,430	.....	57,579	190,300	646,605	839,886	156
.....	50,546	.....	.....	7,271	3,971	3,300	.....	43,275	74,000	155,435	229,435	157
62,522	130,830	.....	.....	.....	.....	.....	130,830	.....	.....	.....	101,460	158
197,200	36,941	.....	.....	6,941	6,941	.....	.....	30,000	.....	.....	234,141	

[1] Other than investment transfers, interest transfers, and general transfers for the redemption of debt.
[2] The same as the aggregate of cash on hand at beginning of year and all receipts during year.
[3] Increase in sinking fund assets shown in Table 22.

TABLE 22.—GROSS AND NET DEBT[1] OUTSTANDING AT CLOSE OF YEAR, TOTAL AND PER CAPITA,

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	GROSS DEBT OUTSTANDING AT CLOSE OF YEAR.								
		Total.	Classified by division of the government of the city issuing.			Classified according to provisions made for payment.				
			City corporation.	School districts.	Other divisions of the government of the city.	Funded or fixed.[2]	Current.			
							Special-assessment loans.	Revenue loans.[3]	Outstanding warrants.	All other.
	Grand total	$2,109,220,215	$1,993,225,718	$46,911,484	$69,083,013	$1,841,457,006	$95,827,012	$131,156,616	$32,743,951	$8,035,630
	Group I	1,547,176,805	1,473,141,990	11,069,753	62,965,062	1,360,888,423	51,582,032	107,943,941	20,388,531	6,373,878
	Group II	279,373,999	260,594,859	17,511,576	1,267,564	237,120,531	24,492,105	10,710,184	6,363,637	687,542
	Group III	160,013,650	146,785,360	8,506,077	4,722,213	138,628,986	10,678,285	7,037,110	2,928,650	740,619
	Group IV	122,655,761	112,703,509	9,824,078	128,174	104,819,066	9,074,590	5,465,381	3,063,133	233,591
	GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.									
1	New York, N. Y	$898,600,612	$898,600,612			$765,043,160	$34,398,833	$88,098,590	$11,060,029	
2	Chicago, Ill	91,220,123	49,190,414	$883,378	$41,146,331	69,331,902	9,705,674	8,205,521	3,882,938	$94,088
3	Philadelphia, Pa	91,264,581	91,244,476		20,105	88,756,220		10,105	2,474,256	24,000
4	St. Louis, Mo	24,829,003	24,794,646	34,357		23,853,178			325,825	650,000
5	Boston, Mass	108,486,406	108,486,406			108,486,406				
6	Baltimore, Md	52,210,883	52,210,883			51,988,883		222,000		
7	Pittsburg, Pa	47,923,310	35,891,445	5,664,068	6,367,797	47,515,781	202,938	92,418	24,116	88,057
8	Cleveland, Ohio	34,533,566	29,297,280	2,960,050	2,276,236	31,681,804	2,851,486		276	
9	Buffalo, N. Y	24,681,374	23,560,139		1,121,235	23,041,952	1,068,078	314,744	256,600	
10	San Francisco, Cal	11,785,216	11,785,216			10,567,300			1,217,916	
11	Detroit, Mich	13,627,988	11,612,038		2,015,950	12,474,631	1,083,357	70,000		
12	Cincinnati, Ohio	53,098,130	49,312,491	1,527,900	2,257,739	51,469,140	1,628,015		975	
13	Milwaukee, Wis	11,164,804	10,679,809		484,995	9,829,745	643,651		691,187	221
14	New Orleans, La	32,262,801	32,262,801			25,078,890		1,211,986	454,413	5,517,512
15	Washington, D. C	14,137,545	14,137,545			10,115,030		4,022,515		
16	Newark, N. J	37,350,463	30,075,789		7,274,674	31,654,401		5,696,062		
	GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.									
17	Minneapolis, Minn	$12,849,183	$12,849,183			$12,098,000	$545,612	$202,646	$2,925	
18	Jersey City, N. J	22,615,867	22,615,867			19,308,357	689,800	2,185,135	432,575	
19	Indianapolis, Ind	4,103,930	2,893,930	$1,210,000		3,981,800			122,130	
20	Louisville, Ky	12,065,168	12,065,168			11,146,200		410,672	198,296	$310,000
21	St. Paul, Minn	11,124,435	11,124,435			9,053,900		1,873,800	153,216	43,519
22	Providence, R. I	19,432,887	19,432,887			18,470,000		962,887		
23	Rochester, N. Y	13,007,932	13,007,932			7,489,000	3,826,444	1,449,000	243,488	
24	Kansas City, Mo	8,522,753	5,040,137	3,482,616		7,877,000	478,642		167,111	
25	Toledo, Ohio	9,446,780	8,820,694	626,086		8,165,268	1,158,612	66,000	56,900	
26	Denver, Colo	6,225,363	5,316,836	540,963	$367,564	2,043,700	3,812,800	25,747	243,358	99,758
27	Columbus, Ohio	15,352,027	14,435,027	917,000		12,153,300	2,893,044	259,891	45,792	
28	Los Angeles, Cal	15,614,015	14,876,057	737,958		15,128,675			485,340	
29	Worcester, Mass	9,021,387	9,021,387			8,830,625		300	190,462	
30	Seattle, Wash	19,088,106	15,676,061	3,412,045		10,740,380	5,198,494	838,000	2,311,232	
31	Memphis, Tenn	6,886,162	6,886,162			6,563,000		322,145	1,017	
32	Omaha, Nebr	8,065,668	7,026,577	1,039,091		6,694,000	594,000		777,668	
33	New Haven, Conn	4,137,509	4,125,509	12,000		3,968,500		111,000	52,009	6,000
34	Scranton, Pa	3,118,381	1,786,370	1,332,011		2,655,000	292,250	108,211	8,996	53,924
35	Syracuse, N. Y	8,899,945	8,899,945			7,089,493	1,161,592	442,500	187,019	19,341
36	St. Joseph, Mo	2,824,981	1,411,556	1,413,425		2,793,950			31,031	
37	Portland, Oreg	9,784,722	8,534,722	350,000	900,000	7,476,500	1,707,368		600,854	
38	Paterson, N. J	4,568,777	4,568,777			3,615,000	584,777	369,000		
39	Atlanta, Ga	4,195,678	4,195,678			3,847,500		172,500	25,678	150,000
40	Richmond, Va	9,223,358	9,223,358			9,223,318		40		
41	Dayton, Ohio	5,075,302	4,568,164	507,138		4,282,600	651,470	140,000	1,232	
42	Fall River, Mass	6,177,661	6,177,661			6,177,661				
43	Nashville, Tenn	4,978,167	4,978,167			4,973,700		4,467		
44	Grand Rapids, Mich	3,184,608	3,184,608			2,257,100	897,200		25,308	5,000
45	Hartford, Conn	8,340,697	6,409,454	1,931,243		7,594,454		746,243		
46	Cambridge, Mass	11,442,550	11,442,550			11,422,550		20,000		

[1] The term "debt," as here used, includes all bonds; special debt obligations to public trust funds; temporary and other loans, including overdrafts by the treasurer; all warrants outstanding at the close of the year; and all judgments rendered against the government of the city and not paid during the year.
[2] Including all general bonds, and special debt obligations to public trust funds.
[3] Including all short-term loans in anticipation of taxes, commonly designated as revenue bonds, revenue loans, tax warrants, tax certificates, temporary loans, etc.
[4] Sinking, investment, and public trust funds.

TOGETHER WITH CHANGES DURING YEAR IN DEBT AND IN SINKING FUND ASSETS: 1908.

assigned to each, see page 79. For a text discussion of this table, see page 46.]

GROSS DEBT OUTSTANDING AT CLOSE OF YEAR—continued.			NET DEBT [5] OUTSTANDING AT CLOSE OF YEAR.		INCREASE DURING YEAR IN—							City number.
Classified as held by—		Per capita.	Total.	Per capita.	Gross debt.			Sinking fund assets.[6]			Net debt.[5]	
Public.	Invested funds.[4]				Total.	Held by public.	Held by invested funds.[4]	Total.	City securities.	Other assets.		
$1,751,088,331	$358,131,884	$87.64	$1,718,183,824	$71.40	$212,304,626	$194,380,375	$17,924,251	$26,426,770	$17,947,264	$8,479,506	$185,877,856	
1,237,768,500	309,408,305	113.27	1,226,871,947	89.82	165,915,475	148,903,428	17,012,047	22,400,654	17,131,350	5,269,304	143,514,821	
248,847,557	30,526,442	61.25	239,241,312	52.45	23,698,384	22,747,032	951,352	2,015,256	929,129	1,086,127	21,683,128	
150,314,554	9,699,096	49.08	142,785,430	43.80	14,159,746	14,109,316	50,430	1,273,848	↑5,291	1,279,139	12,885,898	
114,157,720	8,498,041	47.43	109,285,135	42.26	8,531,021	8,620,599	↑89,578	737,012	↑107,924	844,936	7,794,009	
GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.												
$686,450,272	$212,150,340	$207.13	$684,336,355	$157.74	$99,921,558	$87,187,382	$12,734,176	$13,621,667	$12,734,176	$887,491	$86,299,891	1
90,309,503	910,620	42.11	87,001,624	40.17	6,712,233	6,613,593	98,640	731,179	.....	731,179	5,981,054	2
77,845,981	13,418,600	61.21	82,052,350	55.03	16,877,093	15,928,268	948,825	1,053,379	1,057,400	↑4,021	15,823,714	3
24,341,676	487,327	36.84	23,906,179	35.47	6,105,576	6,066,244	39,332	913,994	.....	913,994	5,191,582	4
75,157,776	33,328,630	176.09	73,606,690	119.48	3,273,700	3,024,325	249,375	3,113,646	462,475	2,651,171	160,054	5
36,952,589	15,258,294	91.83	33,329,321	58.62	4,139,950	3,194,887	945,063	281,839	943,963	↑662,124	3,858,111	6
37,437,734	10,485,576	87.53	35,588,382	65.00	4,815,577	4,184,785	630,792	1,654,690	630,792	1,023,898	3,160,887	7
32,883,600	1,649,966	70.28	32,611,692	66.36	1,690,679	1,618,691	71,988	97,202	26,988	70,214	1,593,477	8
22,097,438	2,583,936	63.02	21,304,504	54.40	2,215,775	1,922,865	292,910	260,933	297,910	↑36,977	1,954,842	9
11,785,216	.....	(8)	11,785,216	(8)	6,862,342	6,862,342	.....	.....	.....	.....	6,862,342	10
10,517,705	3,110,283	36.23	9,789,920	26.02	1,217,365	746,042	471,323	303,694	471,323	↑167,629	913,671	11
44,866,878	8,231,254	152.01	44,924,914	128.61	2,582,847	1,753,916	828,931	704,094	834,431	↑130,337	1,878,753	12
11,084,804	80,000	34.05	11,116,460	33.90	908,232	861,232	47,000	10,353	.....	10,353	897,879	13
31,812,781	450,020	99.84	32,262,801	99.84	4,078,122	4,094,322	↑16,200	.....	.....	.....	4,078,122	14
14,114,245	23,300	44.54	14,080,067	44.36	↑159,348	↑159,348	.....	53,871	.....	53,871	↑213,219	15
30,110,304	7,240,159	123.54	29,175,472	96.50	4,673,774	5,003,882	↑330,108	↑399,887	↑328,108	↑71,779	5,073,661	16
GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.												
$10,884,183	$1,965,000	$43.19	$10,007,730	$33.64	$1,136,541	$913,541	$223,000	$218,176	$223,000	↑$4,824	$918,365	17
18,054,933	4,560,934	91.02	17,731,067	71.36	1,788,967	1,770,238	18,729	346,765	18,729	328,036	1,442,202	18
4,081,930	22,000	17.48	4,091,017	17.43	18,488	18,488	.....	5,708	5,708	.....	12,780	19
10,756,068	1,309,100	51.77	10,175,161	43.66	1,802,054	1,802,054	.....	280,180	.....	280,180	1,521,874	20
10,605,035	519,400	51.17	10,390,664	47.80	580,284	588,209	↑7,925	2,492	↑7,925	10,417	577,792	21
13,828,342	5,604,545	91.47	13,861,551	65.24	663,035	324,090	338,945	458,246	353,944	104,302	204,789	22
12,645,932	302,000	67.36	12,243,099	63.40	206,719	299,719	↑93,000	↑102,835	↑93,000	↑9,835	309,554	23
7,949,753	573,000	45.19	7,644,820	40.54	86,625	46,625	40,000	174,140	40,000	134,140	↑87,515	24
7,896,424	1,550,356	55.78	7,874,564	46.49	249,862	107,170	142,692	89,446	142,252	↑52,806	160,416	25
6,059,663	165,700	40.13	5,909,897	38.10	1,266,853	1,253,353	13,500	106,188	↑10,000	116,188	1,160,665	26
10,995,027	4,357,000	100.98	10,868,684	71.49	789,527	1,514,527	↑725,000	↑637,059	↑727,500	90,441	1,426,586	27
15,446,015	168,000	(8)	15,339,167	(8)	6,651,933	6,483,933	168,000	256,679	168,000	88,679	6,395,254	28
5,523,087	3,498,300	67.34	5,416,632	40.43	320,464	190,464	130,000	134,953	130,000	4,953	185,511	29
19,088,106	.....	(8)	19,011,103	(8)	1,290,926	1,449,607	↑158,681	↑83,023	↑158,681	75,658	1,373,949	30
6,886,162	.....	51.94	6,812,279	51.38	212,606	212,606	.....	23,450	.....	23,450	189,156	31
7,826,398	239,270	61.40	7,713,581	58.72	837,454	864,454	↑27,000	↑115,273	↑24,000	↑91,273	952,727	32
4,022,509	115,000	32.93	3,918,507	31.19	258,421	212,421	46,000	56,855	48,000	8,855	201,566	33
2,812,381	306,000	25.16	2,456,491	19.82	157,730	190,730	↑33,000	37,786	↑33,000	70,786	119,944	34
8,864,445	35,500	72.00	8,896,464	71.97	398,528	379,228	19,300	↑7,919	.....	↑7,919	406,447	35
2,814,981	10,000	22.97	2,813,715	22.87	830,066	829,066	1,000	1,010	.....	1,010	829,056	36
9,569,482	215,240	83.90	9,564,918	82.01	1,667,788	1,546,811	120,977	101,341	116,977	↑15,636	1,566,447	37
4,568,777	.....	39.61	3,974,898	34.46	↑394,039	↑369,039	↑25,000	↑91,153	↑25,000	↑66,153	↑302,886	38
3,441,678	754,000	38.30	3,441,571	31.42	482,413	362,413	120,000	119,735	120,000	↑265	362,678	39
7,420,358	1,803,000	85.52	7,376,733	68.40	717,640	366,340	351,300	224,242	351,300	↑127,058	493,398	40
4,822,082	253,220	47.48	4,820,819	45.10	414,456	410,941	3,515	↑12,524	3,325	↑15,849	426,980	41
5,748,601	429,000	58.11	3,937,097	37.04	99,878	95,878	4,000	55,796	4,000	51,796	44,082	42
4,974,467	3,700	47.02	4,950,171	46.75	173,278	173,278	.....	27,996	.....	27,996	145,282	43
3,041,985	142,623	30.66	2,995,592	28.84	514,950	490,450	24,500	28,146	27,500	646	486,804	44
7,772,243	568,454	82.46	6,683,922	66.08	268,337	302,337	↑34,000	↑17,752	↑34,000	16,248	286,089	45
10,446,450	996,100	113.56	8,319,398	82.56	206,600	↑82,900	289,500	333,464	289,500	43,964	↑126,864	46

[5] Gross debt less sinking fund assets. For amount of sinking fund assets at close of year, see Table 21.
[6] For amount of sinking fund assets at close of year, see Table 21.
↑ Decrease.
[8] Per capita average not computed, because no reliable estimate of population could be made.

TABLE 22.—GROSS AND NET DEBT [1] OUTSTANDING AT CLOSE OF YEAR, TOTAL AND PER CAPITA,

[For a list of the cities arranged alphabetically by states, with the number

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

City number.	CITY.	GROSS DEBT OUTSTANDING AT CLOSE OF YEAR.							
		Total.	Classified by division of the government of the city issuing.			Classified according to provisions made for payment.			
			City corporation.	School districts.	Other divisions of the government of the city.	Funded or fixed. [2]	Current.		
							Special-assessment loans.	Revenue loans. [3]	Outstanding warrants.	All other.
47	Albany, N. Y	$4,559,576	$4,559,576			$3,790,545	$769,031			
48	Reading, Pa	2,629,899	2,165,599	$464,300		1,973,300	656,500		$99	
49	Lowell, Mass	4,396,838	4,396,838			3,596,838		$800,000		
50	Trenton, N. J	5,834,275	5,834,275			3,544,995	1,576,406	591,500	121,374	
51	Bridgeport, Conn	2,253,745	2,253,745			2,215,000			545	$39,200
52	Camden, N. J	4,508,781	4,508,781			4,286,200	152,959	66,922	2,700	
53	Wilmington, Del	3,550,163	3,550,163			3,472,700			67,463	10,000
54	Des Moines, Iowa	1,753,650	1,077,180	676,470		1,592,200		59,139	41,324	60,987
55	Lynn, Mass	5,427,700	5,427,700			4,532,700		895,000		
56	New Bedford, Mass	6,131,468	6,131,468			6,038,835			92,633	
57	Kansas City, Kans	3,363,485	2,531,036	772,307	$60,142	2,125,053	1,028,175		210,257	
58	Springfield, Mass	3,392,500	3,392,500			3,392,500				
59	Troy, N. Y	4,340,204	4,277,204	63,000		4,150,768	44,120	101,005	44,311	
60	Oakland, Cal	2,941,703	1,796,153	1,130,000	15,550	2,828,525			113,178	
61	Lawrence, Mass	2,703,121	2,703,121			2,357,715		100,000	245,406	
62	Somerville, Mass	1,845,500	1,845,500			1,470,500		375,000		
63	Duluth, Minn	6,505,566	5,518,566	987,000		6,401,650	99,000	305	4,611	
64	Savannah, Ga	3,109,181	3,109,181			2,865,450		243,731		
65	Norfolk, Va	7,177,847	7,177,847			7,103,550		50,066	24,231	
66	Yonkers, N. Y	6,606,992	6,606,992			5,797,421	246,745	494,000	68,826	
67	Schenectady, N. Y	3,966,671	3,966,671			3,190,440	351,484	400,000	24,747	
68	Hoboken, N. J	2,130,153	2,130,153			2,088,969	25,612		15,572	
69	Peoria, Ill	1,016,539	844,285		172,254	571,754	310,400	130,000	4,385	
70	Utica, N. Y	1,784,517	1,784,517			1,503,393	241,980		39,144	
71	Manchester, N. H	1,685,452	1,685,452			1,655,000			30,452	
72	Evansville, Ind	2,025,480	1,906,680	118,800		2,016,800			8,680	
73	San Antonio, Tex	3,102,072	2,883,072	219,000		2,740,500			347,042	14,530
74	Elizabeth, N. J	3,370,100	3,370,100			3,210,500	97,319	62,281		
75	Waterbury, Conn	2,618,768	2,487,015	131,753		2,327,000			160,078	131,690
76	Salt Lake City, Utah	5,780,858	4,919,061	861,797		4,657,800	712,125		406,971	3,962
77	Wilkes-Barre, Pa	1,036,836	831,336	205,500		953,600	54,000		17,236	12,000
78	Erie, Pa	1,065,083	804,083	261,000		996,655	66,826		1,602	
79	Houston, Tex	5,537,668	5,537,668			5,018,351			52,317	467,000
80	Tacoma, Wash	6,235,788	5,435,319	740,202	60,267	4,333,000	1,562,276		340,512	
81	Harrisburg, Pa	2,764,112	2,138,412	625,700		2,579,400	183,700		1,012	
82	Portland, Me	7,424,284	3,010,284		4,414,000	5,326,721		1,952,500	145,063	
83	Charleston, S. C	4,281,150	4,281,150			4,281,150				
84	Youngstown, Ohio	1,900,211	1,712,211	188,000		1,293,490	604,471			2,250
85	Dallas, Tex	2,870,020	2,870,020			2,820,750			49,270	
86	Terre Haute, Ind	729,322	455,522	273,800		706,000		3,800	19,522	
87	Akron, Ohio	1,448,141	1,218,141	230,000		1,147,218	300,866		57	
88	Fort Wayne, Ind	895,847	605,986	289,861		869,800		9,861	16,186	
89	Holyoke, Mass	3,090,000	3,090,000			2,815,000		275,000		
90	Brockton, Mass	3,493,150	3,493,150			3,135,150		358,000		
91	Covington, Ky	2,184,800	2,184,800			2,099,500	17,500	67,800		
92	Lincoln, Nebr	1,850,226	1,582,639	267,587		1,374,100	268,258		207,868	
93	Saginaw, Mich	2,694,208	2,694,208			1,380,500	1,308,532	1,200	3,976	

[1] The term "debt," as here used, includes all bonds; special debt obligations to public trust funds; temporary and other loans, including overdrafts by the treasurer; all warrants outstanding at the close of the year; and all judgments rendered against the government of the city and not paid during the year.
[2] Including all general bonds, and special debt obligations to public trust funds.
[3] Including all short-term loans in anticipation of taxes, commonly designated as revenue bonds, revenue loans, tax warrants, tax certificates, temporary loans, etc.
[4] Sinking, investment, and public trust funds.

TOGETHER WITH CHANGES DURING YEAR IN DEBT AND IN SINKING FUND ASSETS: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 46.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

GROSS DEBT OUTSTANDING AT CLOSE OF YEAR—continued.			NET DEBT[5] OUTSTANDING AT CLOSE OF YEAR.		INCREASE DURING YEAR IN—						City number.
Classified as held by—					Gross debt.			Sinking fund assets.[6]			
Public.	Invested funds.[4]	Per capita.	Total.	Per capita.	Total.	Held by public.	Held by invested funds.[4]	Total.	City securities.	Other assets.	Net debt.[5]	
$3,946,392	$613,184	$45.60	$3,042,692	$30.43	$442,193	$495,200	⁷ $53,007	⁷ $59,230	⁷ $91,607	$32,377	$501,423	47
2,445,299	184,600	27.62	2,313,777	24.30	123,499	132,699	⁷ 9,200	30,115	⁷ 9,200	39,315	93,384	48
4,350,425	46,413	46.21	3,501,309	36.80	5,010	3,297	1,713	67,134	1,713	65,421	⁷ 62,124	49
4,675,645	1,158,630	64.32	4,335,469	47.80	530,616	507,521	23,095	17,500	23,095	⁷ 5,595	513,116	50
1,787,745	466,000	25.41	1,787,749	20.16	21,606	90,606	⁷ 69,000	⁷ 106,726	⁷ 69,000	⁷ 37,726	128,332	51
4,043,046	465,735	51.34	3,888,114	44.27	⁷ 36,869	⁷ 101,404	64,535	100,652	64,535	36,117	⁷ 137,521	52
3,543,103	7,000	40.48	3,550,094	40.48	498,030	496,030	2,000	19	.....	19	498,011	53
1,753,650	.....	20.95	1,753,650	20.95	139,581	139,581	.....	.....	.....	.....	139,581	54
4,526,200	901,500	66.06	4,104,882	49.96	365,500	430,500	⁷ 65,000	63,585	⁷ 65,000	128,585	301,915	55
5,827,368	304,100	75.22	4,469,743	54.83	185,892	174,892	11,000	113,854	11,000	102,854	72,038	56
3,363,485	.....	41.61	3,322,233	41.10	172,434	172,434	.....	⁷ 16,620	.....	⁷ 16,620	189,054	57
3,103,300	289,200	42.18	2,801,472	34.83	547,800	572,500	⁷ 24,700	86,222	⁷ 24,700	110,922	461,578	58
4,321,823	18,381	56.37	4,156,108	53.98	180,694	240,628	⁷ 59,934	35,741	⁷ 58,876	94,617	144,953	59
2,941,703	.....	(8)	2,941,703	(8)	⁷ 70,733	⁷ 70,733	.....	.....	.....	.....	⁷ 70,733	60
2,553,721	149,400	36.26	2,551,593	34.23	213,127	175,627	37,500	25,996	37,500	⁷ 11,504	187,131	61
1,845,500	.....	24.99	1,845,500	24.99	56,500	56,500	.....	.....	.....	.....	56,500	62
6,505,566	.....	90.20	6,489,619	89.98	⁷ 153,955	⁷ 153,955	.....	⁷ 44,582	.....	⁷ 44,582	⁷ 109,373	63
3,109,181	.....	43.69	3,109,181	43.69	31,794	31,794	.....	.....	.....	.....	31,794	64
6,290,047	887,800	102.35	6,266,712	89.36	136,676	61,098	75,578	74,888	75,578	⁷ 690	61,788	65
6,361,792	245,200	95.06	6,347,439	91.33	895,608	905,608	⁷ 10,000	⁷ 50,342	⁷ 10,000	⁷ 40,342	945,950	66
3,655,731	310,940	57.21	3,568,231	51.47	647,312	623,335	23,977	44,075	23,977	20,098	603,237	67
2,109,653	20,500	30.81	2,090,270	30.24	190,207	193,707	⁷ 3,500	154	⁷ 3,500	3,654	190,053	68
974,789	41,750	14.72	1,007,214	14.59	189,611	185,211	4,400	⁷ 186,463	.....	⁷ 186,463	376,074	69
1,774,517	10,000	26.24	1,754,234	25.80	75,620	65,620	10,000	26,735	.....	26,735	48,885	70
1,207,252	478,200	25.05	1,037,405	15.42	⁷ 15,049	⁷ 16,249	1,200	82,908	1,200	81,708	⁷ 97,957	71
1,966,480	59,000	30.64	2,025,192	30.63	⁷ 76,872	⁷ 76,872	.....	⁷ 22,930	.....	⁷ 22,930	⁷ 53,942	72
3,076,072	26,000	47.12	2,642,389	40.13	81,356	88,356	⁷ 7,000	52,342	⁷ 7,000	59,342	29,014	73
3,126,281	243,819	51.42	3,070,897	46.86	190,100	110,281	79,819	80,695	79,819	876	109,405	74
2,435,268	183,500	39.99	2,411,664	36.83	414,966	391,466	23,500	25,929	23,500	2,429	389,037	75
5,780,858	.....	91.35	5,747,074	90.82	789,251	789,251	.....	4,691	.....	4,691	784,560	76
1,016,836	20,000	16.48	987,387	15.69	⁷ 4,149	⁷ 16,149	12,000	25,900	12,000	13,900	⁷ 30,049	77
892,428	172,655	17.06	679,222	10.88	46,000	96,000	⁷ 50,000	924	⁷ 50,000	50,924	45,076	78
5,537,668	.....	89.61	5,537,668	89.61	792,910	792,910	.....	.....	.....	.....	792,910	79
6,000,879	234,909	(8)	6,015,167	(8)	341,326	355,407	⁷ 14,081	33,987	8,241	25,746	307,339	80
2,523,012	241,100	48.00	2,364,378	41.05	198,531	225,731	⁷ 27,200	52,888	⁷ 27,200	80,088	145,643	81
7,125,625	298,659	130.62	6,104,829	107.44	4,226,800	4,215,425	11,375	15,878	.....	15,878	4,210,922	82
3,816,650	464,500	75.79	3,783,602	66.98	490,000	487,100	2,900	491,076	⁷ 1,400	492,476	⁷ 1,076	83
1,722,830	177,381	33.68	1,769,697	31.37	158,279	142,654	15,625	8,133	11,999	⁷ 3,866	150,146	84
2,726,770	143,250	52.28	2,515,118	45.82	414,375	429,375	⁷ 15,000	96,096	⁷ 15,000	111,096	318,279	85
729,322	.....	13.36	686,126	12.56	⁷ 10,310	⁷ 10,310	.....	38,285	.....	38,285	⁷ 48,595	86
1,287,081	161,060	27.11	1,301,436	24.37	87,050	92,505	⁷ 5,455	⁷ 25,996	⁷ 11,465	⁷ 14,531	113,046	87
895,847	.....	16.84	813,816	15.30	14,530	14,530	.....	11,333	.....	11,333	3,197	88
2,942,000	148,000	58.90	2,773,138	52.86	110,900	70,000	40,900	11,982	40,900	⁷ 28,918	98,918	89
3,065,650	427,500	66.62	2,896,655	55.25	225,550	203,550	22,000	35,741	22,000	13,741	189,809	90
2,184,800	.....	42.75	2,175,505	42.57	69,100	69,100	.....	⁷ 2,238	.....	⁷ 2,238	71,338	91
1,850,226	.....	36.32	1,837,295	36.06	53,378	53,378	.....	⁷ 354	.....	⁷ 354	53,732	92
2,594,978	99,230	52.96	2,610,782	51.32	173,971	173,581	390	33,871	1,600	32,271	140,100	93

[5] Gross debt less sinking fund assets. For amount of sinking fund assets at close of year, see Table 21.
[6] For amount of sinking fund assets at close of year, see Table 21.
[7] Decrease.
[8] Per capita average not computed, because no reliable estimate of population could be made.

TABLE 22.—GROSS AND NET DEBT[1] OUTSTANDING AT CLOSE OF YEAR, TOTAL AND PER CAPITA,

[For a list of the cities arranged alphabetically by states, with the number

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

City number.	CITY.	GROSS DEBT OUTSTANDING AT CLOSE OF YEAR.								
		Total.	Classified by division of the government of the city issuing.			Classified according to provisions made for payment.				
			City corporation.	School districts.	Other divisions of the government of the city.	Funded or fixed.[2]	Current.			
							Special-assessment loans.	Revenue loans.[3]	Outstanding warrants.	All other.
94	Altoona, Pa.	$2,282,400	$1,685,900	$596,500	.....	$2,015,500	$243,900	.....	.....	$23,000
95	Spokane, Wash.	5,461,531	4,207,891	1,253,640	.....	3,590,000	1,012,981	$188,000	$670,550	.....
96	Lancaster, Pa.	1,275,500	890,500	385,000	.....	1,274,500	.....	.....	.....	1,000
97	Birmingham, Ala.	2,993,677	2,993,677	.....	.....	2,499,188	306,662	178,869	5,208	1,750
98	Bayonne, N. J.	3,208,550	3,208,550	.....	.....	2,930,750	100,000	177,800	.....	.....
99	South Bend, Ind.	794,873	572,873	222,000	.....	763,318	.....	15,000	16,555	.....
100	Butte, Mont.	1,140,394	919,894	220,500	.....	620,500	50,000	.....	469,894	.....
101	McKeesport, Pa.	1,609,971	1,025,971	584,000	.....	1,207,500	344,415	50,500	.....	7,556
102	Pawtucket, R. I.	6,683,145	6,683,145	.....	.....	6,210,000	.....	275,985	197,160	.....
103	Sioux City, Iowa.	1,725,499	1,375,749	349,750	.....	1,701,500	5,768	.....	12,481	5,750
104	Johnstown, Pa.	686,479	376,266	310,213	.....	685,300	.....	.....	1,179	.....
105	Dubuque, Iowa.	1,527,449	1,411,449	116,000	.....	1,185,282	118,857	219,652	3,658	.....
106	Binghamton, N. Y.	888,282	888,282	.....	.....	831,500	6,608	21,949	28,225	.....
107	Mobile, Ala.	3,907,003	3,907,003	.....	.....	3,064,500	742,500	100,003	.....	.....
108	Augusta, Ga.	1,733,500	1,733,500	.....	.....	1,733,500	.....	.....	.....	.....
109	East St. Louis, Mo.	1,592,919	1,230,057	362,862	.....	1,069,500	396,800	104,889	21,730	.....
110	Passaic, N. J.	1,067,873	1,067,873	.....	.....	904,250	155,373	8,250	.....	.....
111	Topeka, Kans.	2,443,006	1,828,520	614,486	.....	1,690,827	665,686	650	85,843	.....
112	Allentown, Pa.	1,141,300	602,000	539,300	.....	1,120,100	200	.....	.....	21,000
113	Atlantic City, N. J.	4,548,912	4,548,912	.....	.....	4,266,000	.....	241,000	16,912	25,000
114	Springfield, Ohio.	1,608,310	1,491,205	117,105	.....	1,278,549	261,474	67,430	857	.....
115	Montgomery, Ala.	2,882,419	2,882,419	.....	.....	2,304,000	445,820	126,000	6,599	.....
116	Davenport, Iowa.	719,733	450,183	269,550	.....	544,000	.....	175,000	733	.....
117	Little Rock, Ark.	785,171	565,727	219,444	.....	291,500	276,677	214,048	2,946	.....
118	Wheeling, W. Va.	1,427,492	1,223,492	204,000	.....	1,293,700	.....	8,000	125,792	.....
119	Springfield, Ill.	1,497,399	1,369,225	.....	$128,174	989,210	193,000	242,420	68,611	4,158
120	York, Pa.	1,181,009	783,114	397,895	.....	1,147,810	.....	.....	12,177	21,022
121	Malden, Mass.	2,142,200	2,142,200	.....	.....	1,972,200	.....	170,000	.....	.....
122	Wichita, Kans.	1,792,146	1,542,646	249,500	.....	1,188,775	564,165	26,935	12,271	.....
123	Bay City, Mich.	1,702,905	1,702,905	.....	.....	1,146,719	446,500	95,200	14,486	.....
124	South Omaha, Nebr.	1,484,673	1,384,673	100,000	.....	1,319,398	165,275	.....	.....	.....
125	Quincy, Ill.	792,478	712,478	80,000	.....	769,000	.....	7,450	16,028	.....
126	Newcastle, Pa.	498,966	318,650	180,316	.....	373,500	117,498	7,000	968	.....
127	Superior, Wis.	1,020,131	1,020,131	.....	.....	762,334	249,167	7,800	830	.....
128	Canton, Ohio.	1,888,307	1,546,307	342,000	.....	1,496,832	330,058	57,000	4,417	.....
129	Jacksonville, Fla.	1,836,207	1,836,207	.....	.....	1,768,000	.....	37,235	15,158	15,814
130	Chester, Pa.	974,100	674,500	299,600	.....	865,600	73,500	35,000	.....	.....
131	Chelsea, Mass.	2,550,053	2,550,053	.....	.....	2,265,900	.....	284,153	.....	.....
132	Joplin, Mo.	357,405	134,166	223,239	.....	335,000	.....	8,000	1,905	12,500
133	Newton, Mass.	6,398,542	6,398,542	.....	.....	6,189,300	.....	180,000	29,242	.....
134	Salem, Mass.	1,190,650	1,190,650	.....	.....	1,190,650	.....	.....	.....	.....
135	Haverhill, Mass.	2,232,680	2,232,680	.....	.....	2,070,500	.....	162,180	.....	.....
136	Rockford, Ill.	839,309	630,388	208,921	.....	381,800	88,928	347,476	8,759	12,346
137	Knoxville, Tenn.	1,842,882	1,842,882	.....	.....	1,656,000	156,837	25,000	.....	5,045
138	Galveston, Tex.	4,458,895	4,458,895	.....	.....	4,392,038	.....	.....	66,857	.....
139	Elmira, N. Y.	1,125,652	1,125,652	.....	.....	1,079,500	.....	.....	40,052	6,100
140	New Britain, Conn.	2,751,130	2,751,130	.....	.....	2,309,000	.....	371,000	380	70,750
141	Oklahoma City, Okla.	1,909,759	1,173,100	736,659	.....	1,597,000	.....	.....	312,759	.....
142	Kalamazoo, Mich.	1,094,136	821,133	273,003	.....	730,192	255,475	90,300	18,169	.....
143	Woonsocket, R. I.	3,252,091	3,252,091	.....	.....	3,022,000	.....	200,000	30,091	.....
144	Chattanooga, Tenn.	2,316,849	2,316,849	.....	.....	2,281,000	24,649	11,200	.....	.....
145	Racine, Wis.	669,000	669,000	.....	.....	669,000	.....	.....	.....	.....
146	Fitchburg, Mass.	1,959,270	1,959,270	.....	.....	1,783,470	.....	175,000	.....	800
147	Auburn, N. Y.	1,061,776	1,061,776	.....	.....	797,973	252,723	3,939	7,141	.....
148	Joliet, Ill.	535,774	494,474	41,300	.....	207,905	139,200	90,412	98,257	.....
149	Macon, Ga.	832,646	832,646	.....	.....	780,700	.....	.....	51,946	.....
150	West Hoboken, N. J.	961,483	961,483	.....	.....	639,000	228,483	94,000	.....	.....
151	Everett, Mass.	1,803,928	1,803,928	.....	.....	1,540,928	.....	263,000	.....	.....
152	Oshkosh, Wis.	482,873	482,873	.....	.....	478,400	.....	.....	4,473	.....
153	Sacramento, Cal.	1,193,608	1,192,353	1,255	.....	1,119,100	.....	.....	74,508	.....
154	Pueblo, Colo.	3,400,854	3,074,814	326,040	.....	2,350,265	542,000	3,218	505,371	.....
155	Newport, Ky.	1,209,400	1,209,400	.....	.....	1,209,400	.....	.....	.....	.....
156	Taunton, Mass.	2,380,375	2,380,375	.....	.....	2,250,375	.....	130,000	.....	.....
157	La Crosse, Wis.	880,403	880,403	.....	.....	767,200	111,411	.....	1,792	.....
158	Fort Worth, Tex.	2,018,429	2,018,429	.....	.....	1,850,828	.....	167,438	163	.....
	San Juan, P. R.	723,343	723,343	.....	.....	723,343	.....	.....	.....	.....

[1] The term "debt," as here used, includes all bonds; special debt obligations to public trust funds; temporary and other loans, including overdrafts by the treasurer; all warrants outstanding at the close of the year; and all judgments rendered against the government of the city and not paid during the year.

[2] Including all general bonds and special debt obligations to public trust funds.

[3] Including all short-term loans in anticipation of taxes, commonly designated as revenue bonds, revenue loans, tax warrants, tax certificates, temporary loans, etc.

[4] Sinking, investment, and public trust funds.

TOGETHER WITH CHANGES DURING YEAR IN DEBT AND IN SINKING FUND ASSETS: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 46.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

GROSS DEBT OUTSTANDING AT CLOSE OF YEAR—continued.			NET DEBT[5] OUTSTANDING AT CLOSE OF YEAR.		INCREASE DURING YEAR IN—							City number.
Classified as held by—		Per capita.	Total.	Per capita.	Gross debt.			Sinking fund assets.[6]			Net debt.[5]	
Public.	Invested funds.[4]				Total.	Held by public.	Held by invested funds.[4]	Total.	City securities.	Other assets.		
$2,201,400	$81,000	$45.79	$2,076,651	$41.66	$50,000	$168,000	⁷ $118,000	⁷ $40,791	⁷ $118,000	$77,209	$90,791	94
5,455,331	6,200	(8)	5,459,882	(8)	1,162,705	1,171,705	⁷ 9,000	⁷ 13,890	.....	⁷ 13,890	1,176,595	95
1,242,000	33,500	28.02	1,275,500	28.02	40,000	40,000	.....	.....	.....	.....	40,000	96
2,978,677	15,000	61.95	2,973,812	61.84	⁷ 54,717	⁷ 52,717	⁷ 2,000	1,137	⁷ 2,000	3,137	⁷ 55,854	97
2,964,200	244,350	66.86	2,781,181	57.96	489,300	569,800	⁷ 80,500	13,316	⁷ 80,500	93,816	475,984	98
794,873	.....	16.77	786,468	16.59	⁷ 24,728	⁷ 24,728	.....	⁷ 2,352	.....	⁷ 2,352	⁷ 22,376	99
1,136,234	4,160	24.08	1,122,632	23.70	158,457	157,824	633	3,843	.....	3,843	154,614	100
1,505,971	104,000	34.80	1,264,038	27.32	⁷ 137,831	59,769	⁷ 197,600	⁷ 155,906	⁷ 197,600	41,694	18,075	101
5,073,122	1,610,023	145.69	4,760,319	103.78	842,927	621,592	221,335	185,962	211,312	⁷ 25,350	656,965	102
1,725,499	.....	37.79	1,723,985	37.76	⁷ 67,510	⁷ 67,510	.....	.....	.....	.....	⁷ 67,510	103
545,179	141,300	15.11	504,275	11.10	32,036	16,436	15,600	23,743	13,300	10,443	8,293	104
1,527,449	.....	33.70	1,494,516	32.97	⁷ 30,327	⁷ 30,327	.....	6,899	.....	6,899	⁷ 37,226	105
849,932	38,350	19.67	878,829	19.46	2,886	⁷ 35,464	38,350	9,453	.....	9,453	⁷ 6,567	106
3,907,003	.....	88.03	3,793,407	85.47	149,343	149,343	.....	211	.....	211	149,132	107
1,733,500	.....	39.08	1,733,500	39.08	⁷ 66,306	⁷ 66,306	.....	.....	.....	.....	⁷ 66,306	108
1,592,919	.....	36.12	1,471,793	33.37	19,659	19,659	.....	26,436	.....	26,436	⁷ 6,777	109
1,053,894	13,979	24.42	1,053,860	24.10	132,250	125,899	6,351	6,329	6,351	⁷ 22	125,921	110
2,443,006	.....	55.91	2,422,195	55.43	76,086	76,086	.....	13,795	13,795	.....	62,291	111
1,079,300	62,000	26.13	998,102	22.85	⁷ 6,100	⁷ 22,100	16,000	6,590	16,000	⁷ 9,410	⁷ 12,690	112
3,872,912	676,000	104.70	3,657,511	84.19	450,986	413,986	37,000	73,709	37,000	36,709	377,277	113
1,564,046	44,264	37.11	1,006,918	37.06	331,749	331,713	36	⁷ 2,194	⁷ 116	⁷ 2,078	333,943	114
2,882,419	.....	67.21	2,882,419	67.21	210,664	210,664	.....	.....	.....	.....	210,664	115
719,733	.....	16.93	602,189	14.16	138,525	138,525	.....	13,218	.....	13,218	125,307	116
785,171	.....	18.50	718,387	16.93	165,189	165,189	.....	17,465	.....	17,465	147,724	117
1,427,492	.....	33.70	1,355,691	32.00	957,012	957,012	.....	36,075	.....	36,075	920,937	118
1,497,399	.....	35.54	1,497,399	35.54	67,878	67,878	.....	.....	.....	.....	67,878	119
1,013,498	167,511	28.81	992,049	24.20	⁷ 14,798	⁷ 55,298	40,500	39,155	40,500	⁷ 1,345	⁷ 53,953	120
2,036,450	105,750	52.69	1,503,193	36.97	⁷ 49,700	⁷ 21,100	⁷ 28,600	⁷ 60,547	⁷ 28,600	⁷ 31,947	10,847	121
1,792,146	.....	44.08	1,792,146	44.08	273,877	273,877	.....	.....	.....	.....	273,877	122
1,701,686	1,219	42.01	1,646,480	40.62	⁷ 10,334	⁷ 10,359	25	⁷ 26,782	.....	⁷ 26,782	16,448	123
1,484,673	.....	36.79	1,484,673	36.79	158,694	158,694	.....	.....	.....	.....	158,694	124
792,478	.....	19.78	785,084	19.60	⁷ 80,763	⁷ 80,763	.....	1,292	.....	1,292	⁷ 82,055	125
498,966	.....	12.51	496,655	12.45	⁷ 30,857	⁷ 30,857	.....	⁷ 10,771	.....	⁷ 10,771	⁷ 20,086	126
998,000	22,131	25.61	938,041	23.55	⁷ 64,553	⁷ 64,553	.....	⁷ 16,019	.....	⁷ 16,019	⁷ 48,534	127
1,810,002	78,305	47.80	1,830,607	46.34	5,027	6,787	⁷ 1,760	⁷ 1,706	.....	⁷ 1,706	6,733	128
1,836,207	.....	46.58	1,836,207	46.58	⁷ 25,652	⁷ 25,652	.....	.....	.....	.....	⁷ 25,652	129
856,000	118,100	24.76	841,652	21.40	6,500	⁷ 9,500	16,000	⁷ 9,444	16,000	⁷ 25,444	15,944	130
1,553,000	997,053	65.02	1,568,000	39.98	303,503	201,500	102,003	102,003	102,003	.....	201,500	131
357,405	.....	9.19	345,523	8.89	⁷ 36,997	⁷ 36,997	.....	1,712	.....	1,712	⁷ 38,709	132
4,812,592	1,585,950	165.03	4,114,904	106.13	255,084	512,984	⁷ 257,900	174,854	⁷ 257,900	432,754	80,230	133
1,190,650	.....	30.82	1,190,650	30.82	203,050	236,050	⁷ 33,000	⁷ 24,428	⁷ 2,500	⁷ 21,928	227,478	134
2,002,500	230,180	58.41	1,642,874	42.98	362,418	366,500	⁷ 4,082	53,064	⁷ 7,000	60,064	309,354	135
839,309	.....	22.47	839,309	22.47	⁷ 37,838	⁷ 37,838	.....	.....	.....	.....	⁷ 37,838	136
1,842,882	.....	49.55	1,828,413	49.17	355,811	355,811	.....	157	.....	157	355,654	137
4,146,895	312,000	123.54	4,081,052	113.07	81,416	39,416	42,000	78,652	42,000	36,652	2,764	138
1,117,152	8,500	31.48	1,125,652	31.48	⁷ 37,631	⁷ 37,631	.....	.....	.....	.....	⁷ 37,631	139
2,750,130	1,000	77.37	2,613,568	73.50	371,031	370,031	1,000	⁷ 33,064	1,000	⁷ 34,064	404,095	140
1,909,759	.....	53.78	1,909,759	53.78	419,645	419,645	.....	.....	.....	.....	419,645	141
1,038,136	56,000	31.12	970,979	27.62	51,932	80,432	⁷ 28,500	⁷ 6,860	⁷ 28,500	21,640	58,792	142
2,916,091	336,000	94.02	2,779,503	80.36	154,091	137,091	17,000	32,219	17,000	15,219	121,872	143
2,316,849	.....	67.09	2,272,323	65.80	28,532	28,532	.....	11,862	.....	11,862	16,670	144
669,000	.....	19.56	669,000	19.56	55,002	55,002	.....	.....	.....	.....	55,002	145
1,513,434	445,836	57.77	1,537,327	45.33	6,160	⁷ 49,371	55,531	38,999	55,531	⁷ 16,532	⁷ 32,839	146
1,039,696	22,080	31.38	1,039,696	30.73	282,955	277,955	5,000	4,257	5,000	⁷ 743	278,698	147
535,774	.....	16.17	535,774	16.17	18,891	18,891	.....	.....	.....	.....	18,891	148
611,646	221,000	25.36	494,385	15.06	⁷ 71,812	⁷ 63,812	⁷ 8,000	⁷ 14,495	⁷ 8,000	⁷ 6,495	⁷ 57,317	149
961,483	.....	29.43	942,119	28.83	101,722	101,722	.....	⁷ 2,997	.....	⁷ 2,997	104,719	150
1,480,928	323,000	56.42	1,476,316	46.17	74,925	23,925	51,000	28,041	51,000	⁷ 22,959	46,884	151
399,873	83,000	15.11	482,873	15.11	⁷ 25,995	⁷ 25,995	.....	.....	.....	.....	⁷ 25,995	152
1,193,608	.....	37.77	1,193,608	37.77	351,561	351,561	.....	.....	.....	.....	351,561	153
3,381,854	19,000	107.77	3,301,236	104.61	⁷ 49,281	⁷ 68,281	19,000	17,840	.....	17,840	⁷ 67,121	154
1,208,400	1,000	39.01	1,179,620	38.04	⁷ 1,900	⁷ 1,900	.....	⁷ 16,725	.....	⁷ 16,725	14,825	155
2,190,075	190,300	76.97	1,540,489	49.81	107,100	112,100	⁷ 5,000	64,211	⁷ 5,000	69,211	42,889	156
781,403	99,000	30.16	650,968	22.30	⁷ 3,832	⁷ 3,832	.....	50,546	.....	50,546	⁷ 54,378	157
3,018,429	.....	(8)	1,916,969	(8)	⁷ 46,096	⁷ 46,096	.....	38,938	.....	38,938	⁷ 85,034	158
723,343	.....	20.01	489,202	13.53	60,880	60,880	.....	36,941	.....	36,941	23,939	

[5] Gross debt less sinking fund assets. For amount of sinking fund assets at close of year, see Table 21.
[6] For amount of sinking fund assets at close of year, see Table 21.
[7] Decrease.
[8] Per capita average not computed, because no reliable estimate of population could be made.

TABLE 23.—FUNDED DEBT AND SPECIAL ASSESSMENT LOANS

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Total.	ISSUED FOR GENERAL PURPOSES.						
			Total.	City buildings.[1]	Police and fire departments.	Sewers and sewage disposal.	Highways.			School buildings and sites.
							Street pavements.	Bridges and abolition of grade crossings.	Other highway purposes.	
	Grand total	$1,937,284,018	$1,118,318,358	$50,788,879	$24,444,256	$133,262,790	$23,792,014	$74,227,876	$187,788,081	$220,751,995
	Group I	1,412,470,455	799,372,327	39,610,379	18,690,444	80,007,979	8,477,996	55,745,890	165,222,741	151,576,310
	Group II	261,612,636	164,124,306	6,332,900	2,874,529	29,973,842	4,425,332	13,144,381	7,551,653	30,620,815
	Group III	149,307,271	83,496,053	2,917,600	1,692,427	10,414,214	5,229,881	3,230,484	7,211,434	20,426,304
	Group IV	113,893,656	71,325,672	1,928,000	1,276,856	12,866,755	5,658,805	2,107,121	7,812,253	18,128,566
	GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.									
1	New York, N. Y.	$799,441,993	$400,278,068	$18,179,608	$10,641,324	$4,113,900		$22,991,670	$103,114,830	$102,897,964
2	Chicago, Ill.	79,037,576	59,767,336	4,333,800	250,560	21,201,500			3,101,500	645,500
3	Philadelphia, Pa.	88,756,220	50,889,199	300,000	1,470,857	7,743,429	$3,560,357	10,731,465	11,656,929	7,901,571
4	St. Louis, Mo.	23,853,178	10,509,000		130,000	500,000		900,000		
5	Boston, Mass.	108,486,406	87,998,706	4,191,500	969,201	16,214,130		4,297,917	24,311,491	14,428,525
6	Baltimore, Md.	51,988,883	24,187,983	2,750,000		6,565,900	3,100,000	850,000	3,405,000	800,000
7	Pittsburg, Pa.	47,718,719	29,306,819	187,000	762,400	527,000		1,014,000	4,852,650	5,531,400
8	Cleveland, Ohio	34,533,290	27,379,591	2,159,471	822,000	7,490,000	450,000	3,490,000	4,854,486	2,710,050
9	Buffalo, N. Y.	24,110,030	17,479,523	682,860	47,852	948,000	125,152	5,544,870	1,137,105	2,442,500
10	San Francisco, Cal.	10,567,300	10,327,300	500,000	2,450,000	981,200			589,500	2,718,400
11	Detroit, Mich.	13,557,988	11,435,988	2,135,950		2,604,120	1,017,487	371,585	1,032,846	3,155,000
12	Cincinnati, Ohio	53,097,155	34,424,827	583,090	643,500	1,549,300	225,000	1,899,600	4,788,537	1,527,900
13	Milwaukee, Wis.	10,473,396	10,157,146	238,000	502,750	1,456,000		2,068,203	1,640,000	1,809,000
14	New Orleans, La.	25,078,890	8,102,500	350,000		7,742,500			10,000	
15	Washington, D. C.	10,115,030	880							
16	Newark, N. J.	31,654,491	17,127,401	3,019,100		380,000		1,595,580	727,867	5,008,500
	GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 in 1908.									
17	Minneapolis, Minn.	$12,643,612	$10,613,612	$1,366,000	$65,000	$535,000		$845,000		$1,835,000
18	Jersey City, N. J.	19,998,157	5,329,057	590,000	137,500	535,196			$52,007	1,683,000
19	Indianapolis, Ind.	3,981,800	2,705,800	300,000				140,000		1,240,300
20	Louisville, Ky.	11,146,200	8,376,200	189,900		2,428,000			50,000	
21	St. Paul, Minn.	9,053,900	6,226,900	500,000	200,000	1,755,000		1,464,000	157,000	969,000
22	Providence, R. I.	18,470,000	14,054,000	91,000	631,229	5,825,000		653,431	2,502,000	2,248,000
23	Rochester, N. Y.	11,315,444	5,511,444			825,000	$1,444	320,000		275,000
24	Kansas City, Mo.	8,355,642	4,857,642	130,000	100,000	14,000				3,260,000
25	Toledo, Ohio	9,323,880	5,555,880		196,000	150,000		559,000	1,564,268	626,000
26	Denver, Colo.	5,856,500	4,735,500							465,000
27	Columbus, Ohio	15,046,344	11,168,344	146,000	540,000	3,407,500	30,000	1,722,000	19,800	917,000
28	Los Angeles, Cal.	15,128,675	3,495,075		139,500	1,585,525		102,250	120,000	1,496,550
29	Worcester, Mass.	8,830,625	5,040,625	650,000	88,000	1,890,000	460,500	60,000	311,825	744,500
30	Seattle, Wash.	15,938,874	11,937,394	175,000		2,295,000			3,900	3,170,000
31	Memphis, Tenn.	6,563,000	1,859,500							623,500
32	Omaha, Nebr.	7,288,000	6,494,000	475,000	185,000	2,443,000	922,000	100,000		1,025,000
33	New Haven, Conn.	3,968,500	3,124,500			750,000	312,500	390,000		500,000
34	Scranton, Pa.	2,947,250	2,504,250	30,000	120,000	190,000	25,000	346,000		1,220,000
35	Syracuse, N. Y.	8,251,085	3,774,485	490,000	101,800	170,341	104,988	9,100	182,263	822,515
36	St. Joseph, Mo.	2,793,950	2,070,500	99,000	100,000	460,000		1,000		1,408,000
37	Portland, Oreg.	9,183,868	4,597,368	675,000				1,100,000	50,000	350,000
38	Paterson, N. J.	4,199,777	3,241,277	426,000	40,000	374,500				1,051,000
39	Atlanta, Ga.	3,847,500	930,500			250,000		140,000	149,000	
40	Richmond, Va.	9,223,318	7,790,318							
41	Dayton, Ohio	4,934,070	4,068,070		155,500	861,280	877,900	627,000	623,390	506,000
42	Fall River, Mass.	6,177,661	4,727,661			1,194,500	75,000	56,000	424,000	820,000
43	Nashville, Tenn.	4,973,700	3,241,700			850,000	810,000	150,000	327,000	
44	Grand Rapids, Mich.	3,154,300	1,891,800			212,000	586,000	216,600	99,200	228,000
45	Hartford, Conn.	7,594,454	6,559,454		75,000		220,000	2,040,000		1,895,000
46	Cambridge, Mass.	11,422,550	7,641,450			973,000		2,103,000	916,000	1,242,450

[1] Exclusive of school and other departmental buildings.

AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE OF ISSUE: 1908.

assigned to each, see page 79. For a text discussion of this table, see page 49.]

ISSUED FOR GENERAL PURPOSES—continued.					Issued for municipal service enterprises.	ISSUED FOR PUBLIC SERVICE ENTERPRISES.				Issued for refunding.[2]	Issued for funding.[2]	City number.
Libraries, art galleries and museums.	Parks and gardens.	Miscellaneous purposes.	Combined or unreported purposes.			Total.	Water-supply systems.	Electric light and power systems and gas-supply systems.	All other			
			Funded debt.	Special assessment loans.								
$22,220,615	$132,826,822	$96,779,353	$70,280,664	$81,155,013	$5,463,250	$560,584,749	$312,216,444	$6,893,500	$241,474,805	$87,795,219	$165,122,442	
20,013,815	113,183,733	79,020,349	18,636,598	49,186,093	4,100,250	424,910,700	186,740,917	1,502,000	236,667,783	50,618,737	133,468,441	
1,649,700	12,444,704	11,722,772	22,879,051	20,504,627	1,278,000	71,693,780	66,982,680	2,810,000	1,901,100	14,554,000	9,962,550	
425,600	4,857,777	3,012,425	17,996,774	6,181,133	65,000	38,546,447	35,642,247	1,969,000	935,200	12,815,108	14,384,663	
131,500	2,340,608	3,023,807	10,768,241	5,283,160	20,000	25,433,822	22,850,600	612,500	1,970,722	9,807,374	7,306,788	
GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.												
$17,560,343	$63,374,790	$22,686,306	$318,500	$34,398,833	$3,496,250	$295,224,426	$83,997,043	.....	$211,227,383	$23,922,679	$76,520,570	1
.....	11,910,909	6,294,696	2,496,000	9,532,931	.....	5,199,809	5,199,809	.....	.....	.....	14,070,371	2
188,572	1,291,427	2,481,072	3,563,520	.....	.....	29,766,321	29,093,321	$673,000	.....	5,900,700	2,200,000	3
.....	1,170,000	5,809,000	2,000,000	.....	.....	3,426,000	3,426,000	.....	.....	3,807,178	6,111,000	4
714,000	16,947,911	5,924,031	.....	.....	.....	20,487,700	4,249,500	.....	16,238,200	.....	.....	5
.....	2,450,000	4,263,000	4,063	.....	.....	16,047,600	9,104,000	.....	6,943,600	4,300,000	7,453,300	6
.....	1,503,700	5,723,831	6,765,100	2,439,738	469,000	11,402,200	11,377,200	.....	25,000	5,364,700	1,176,000	7
250,000	4,254,000	899,584	.....	.....	.....	5,614,587	5,099,587	30,000	485,000	1,354,000	185,112	8
.....	2,008,196	2,463,284	1,536,778	542,926	.....	6,630,507	6,550,507	.....	80,000	.....	.....	9
575,400	1,224,000	1,080,000	208,800	.....	.....	240,000	240,000	.....	.....	.....	.....	10
50,000	931,000	138,000	.....	.....	.....	2,122,000	1,323,000	799,000	.....	.....	.....	11
88,500	1,604,300	18,743,869	1,161,217	1,628,014	.....	12,728,800	11,395,200	.....	1,333,600	5,929,480	14,048	12
237,000	839,500	640,542	82,500	643,651	135,000	141,250	141,250	.....	.....	40,000	.....	13
.....	.....	.....	.....	.....	.....	3,357,500	3,357,500	.....	.....	.....	13,618,890	14
.....	.....	780	100	.....	.....	.....	.....	.....	.....	.....	10,114,150	15
350,000	3,674,000	1,872,354	500,000	.....	.....	12,522,000	12,187,000	.....	335,000	.....	2,005,000	16
GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.												
$100,000	$1,571,612	$310,000	$3,986,000	.....	.....	$1,930,000	$1,930,000	.....	.....	.....	$100,000	17
225,000	302,000	801,000	552,750	$450,604	.....	5,585,100	5,456,000	.....	$129,100	$5,958,000	3,126,000	18
.....	559,500	225,000	241,000	.....	.....	25,000	10,000	.....	15,000	1,225,000	26,000	19
391,000	578,000	1,840,500	2,898,800	.....	.....	1,858,000	1,857,000	.....	1,000	.....	912,000	20
.....	657,900	524,000	.....	.....	.....	2,627,000	2,427,000	.....	200,000	.....	200,000	21
.....	1,569,000	190,000	344,340	.....	.....	4,416,000	4,416,000	.....	.....	.....	.....	22
.....	360,000	730,000	.....	3,000,000	.....	5,704,000	5,560,000	.....	144,000	.....	100,000	23
200,000	978,642	175,000	.....	.....	.....	3,498,000	3,248,000	.....	250,000	.....	.....	24
22,000	1,095,000	11,222	185,000	1,147,290	.....	2,157,000	1,377,000	$750,000	30,000	1,611,000	.....	25
.....	.....	457,700	.....	3,812,800	.....	10,000	10,000	.....	.....	633,000	478,000	26
110,000	19,500	538,500	825,000	2,893,044	$673,000	3,052,000	3,012,000	.....	40,000	153,000	.....	27
.....	7,500	43,750	.....	.....	.....	11,438,600	11,438,600	.....	.....	195,000	.....	28
.....	314,800	521,000	.....	.....	.....	3,790,000	3,790,000	.....	.....	.....	.....	29
100,000	500,000	.....	495,000	5,198,494	.....	2,571,980	1,131,980	1,440,000	.....	.....	1,429,500	30
.....	250,000	.....	986,000	.....	.....	2,919,500	2,859,500	.....	60,000	1,784,000	.....	31
100,000	450,000	200,000	.....	594,000	.....	.....	.....	.....	.....	200,000	594,000	32
100,000	200,000	500,000	372,000	.....	.....	.....	.....	.....	.....	.....	844,000	33
.....	20,000	100,000	161,000	292,250	.....	.....	.....	.....	.....	38,000	405,000	34
24,700	16,250	1,015,000	13,528	824,000	.....	4,259,000	4,259,000	.....	.....	.....	217,600	35
.....	.....	2,500	.....	.....	80,000	25,000	.....	25,000	.....	.....	618,450	36
.....	550,000	115,000	50,000	1,707,368	.....	4,100,000	3,150,000	50,000	900,000	56,500	430,000	37
.....	165,000	.....	600,000	584,777	.....	.....	.....	.....	.....	958,500	.....	38
.....	60,000	331,500	.....	.....	.....	1,433,000	1,433,000	.....	.....	1,402,000	82,000	39
.....	.....	.....	7,790,318	.....	250,000	1,183,000	638,000	545,000	.....	.....	.....	40
.....	131,000	233,000	53,000	.....	.....	866,000	866,000	.....	.....	.....	.....	41
250,000	182,000	75,000	1,651,161	.....	.....	1,450,000	1,450,000	.....	.....	.....	.....	42
.....	.....	1,100,000	4,700	.....	150,000	1,402,000	1,352,000	.....	50,000	70,000	110,000	43
.....	.....	550,000	.....	.....	125,000	1,137,500	1,062,500	.....	75,000	.....	.....	44
.....	300,000	800,000	1,229,454	.....	.....	475,000	475,000	.....	.....	270,000	290,000	45
27,000	1,607,000	333,000	440,000	.....	.....	3,781,100	3,774,100	.....	7,000	.....	.....	46

[2] Exclusive of loans made to take up former loans whose purpose of issue was reported.

TABLE 23.—FUNDED DEBT AND SPECIAL ASSESSMENT LOANS AT CLOSE

[For a list of the cities arranged alphabetically by states, with the number

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

City number.	CITY.	Total.	ISSUED FOR GENERAL PURPOSES.							
			Total.	City buildings.[1]	Police and fire departments.	Sewers and sewage disposal.	Highways.			School buildings and sites.
							Street pavements.	Bridges and abolition of grade crossings.	Other highway purposes	
47	Albany, N. Y.	$4,559,576	$3,079,876	$212,000	.....	$13,500	$42,315	$26,750	$314,300	$62,250
48	Reading, Pa.	2,629,800	1,532,800	.....	.....	808,500	180,000	.....	.....	464,300
49	Lowell, Mass.	3,596,838	2,475,238	463,800	$38,750	256,810	5,050	.....	163,690	597,920
50	Trenton, N. J.	5,121,401	3,529,001	300,000	224,700	1,103,115	728,961	.....	16,525	704,250
51	Bridgeport, Conn.	2,215,000	1,055,000	43,000	56,000	.....	.....	445,000	340,000	.....
52	Camden, N. J.	4,439,159	1,951,959	86,000	160,000	140,959	566,000	.....	.....	652,000
53	Wilmington, Del.	3,472,700	2,563,200	.....	.....	.....	.....	.....	.....	145,000
54	Des Moines, Iowa	1,592,200	754,200	78,000	.....	.....	.....	.....	.....	676,200
55	Lynn, Mass.	4,532,700	2,755,200	10,800	98,920	605,300	47,500	3,800	497,580	644,100
56	New Bedford, Mass.	6,038,835	4,429,835	.....	20,000	946,000	.....	777,000	649,000	1,276,000
57	Kansas City, Kans.	3,153,228	2,383,728	.....	.....	.....	.....	.....	226,783	689,000
58	Springfield, Mass.	3,392,500	2,377,500	161,000	44,000	262,000	.....	62,000	60,000	1,653,500
59	Troy, N. Y.	4,194,888	1,603,178	.....	74,039	20,000	.....	.....	77,000	337,065
60	Oakland, Cal.	2,828,525	2,727,025	.....	.....	574,625	.....	.....	.....	1,210,000
61	Lawrence, Mass.	2,357,715	1,088,215	.....	107,200	233,500	24,000	18,800	89,000	254,200
62	Somerville, Mass.	1,470,500	1,408,500	.....	.....	305,000	20,000	.....	.....	.....
63	Duluth, Minn.	6,500,650	2,879,650	.....	.....	.....	.....	100,000	233,000	987,000
64	Savannah, Ga.	2,865,450	3,300	.....	.....	.....	.....	.....	.....	.....
65	Norfolk, Va.	7,103,550	4,199,050	.....	.....	.....	.....	.....	.....	96,000
66	Yonkers, N. Y.	6,044,166	3,201,966	340,000	110,000	.....	221,621	4,450	133,000	1,021,650
67	Schenectady, N. Y.	3,541,924	2,670,924	30,000	158,000	1,076,000	.....	68,940	.....	844,500
68	Hoboken, N. J.	2,114,581	1,932,581	60,000	119,000	112,111	213,501	.....	583,000	680,619
69	Peoria, Ill.	882,154	882,154	.....	.....	55,300	255,100	225,000	.....	32,500
70	Utica, N. Y.	1,745,373	1,459,215	.....	45,000	306,711	230,726	8,811	143	364,170
71	Manchester, N. H.	1,655,000	750,000	.....	.....	.....	.....	60,000	.....	110,000
72	Evansville, Ind.	2,016,800	118,800	.....	.....	.....	.....	.....	.....	118,800
73	San Antonio, Tex.	2,740,500	2,250,500	150,000	12,000	540,500	.....	100,000	1,063,000	260,000
74	Elizabeth, N. J.	3,307,819	503,819	.....	.....	.....	.....	.....	82,000	299,500
75	Waterbury, Conn.	2,327,000	1,387,000	15,000	.....	287,000	450,000	.....	150,000	460,000
76	Salt Lake City, Utah	5,369,925	3,099,925	548,000	.....	150,000	.....	.....	.....	857,000
77	Wilkes-Barre, Pa.	1,007,600	1,007,600	.....	.....	100	.....	.....	814,000	193,500
78	Erie, Pa.	1,063,481	563,481	.....	11,000	26,155	167,326	67,000	.....	218,000
79	Houston, Tex.	5,018,351	3,661,351	.....	.....	510,000	918,451	39,000	20,900	260,000
80	Tacoma, Wash.	5,895,276	2,372,276	200,000	.....	.....	.....	100,000	.....	510,000
81	Harrisburg, Pa.	2,763,100	1,838,000	.....	.....	.....	.....	65,000	.....	625,700
82	Portland, Me.	5,326,721	1,865,221	.....	.....	20,000	.....	375,000	38,000	110,000
83	Charleston, S. C.	4,281,150	1,150	.....	500	.....	.....	.....	.....	.....
84	Youngstown, Ohio	1,897,961	1,446,961	.....	69,890	208,573	339,037	6,000	442,800	188,000
85	Dallas, Tex.	2,820,750	1,366,750	.....	50,000	368,000	.....	.....	509,000	305,250
86	Terre Haute, Ind.	706,000	329,000	.....	45,000	70,000	.....	.....	.....	70,000
87	Akron, Ohio	1,448,084	933,584	.....	90,000	134,299	293,793	38,500	86,510	230,000
88	Fort Wayne, Ind.	869,800	579,000	.....	.....	.....	.....	.....	.....	280,000
89	Holyoke, Mass.	2,815,000	1,574,500	.....	21,428	246,056	.....	221,433	228,903	565,680
90	Brockton, Mass.	3,135,150	1,495,150	134,000	47,000	558,400	26,000	.....	143,500	469,650
91	Covington, Ky.	2,117,000	253,000	.....	.....	30,000	150,500	.....	.....	55,000
92	Lincoln, Nebr.	1,642,358	1,082,758	.....	.....	100,000	350,000	.....	.....	160,000
93	Saginaw, Mich.	2,689,032	2,102,932	86,000	.....	345,700	.....	418,000	239,800	88,000

[1] Exclusive of school and other departmental buildings.

[2] Exclusive of loans made to take up former loans whose purpose of issue was reported.

OF YEAR, CLASSIFIED BY PURPOSE OF ISSUE: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 49.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

ISSUED FOR GENERAL PURPOSES—continued.					Issued for municipal service enterprises.	ISSUED FOR PUBLIC SERVICE ENTERPRISES.				Issued for refunding.[2]	Issued for funding.[2]	City number.
Libraries, art galleries, and museums.	Parks and gardens.	Miscellaneous purposes.	Combined or unreported purposes.			Total.	Water-supply systems.	Electric light and power systems and gas-supply systems.	All other.			
			Funded debt.	Special assessment loans.								
.....	$1,295,200	$101,500	$243,030	$769,031	.....	$1,479,700	$1,479,700	.....	.....	.....	.....	47
.....	.....	.....	80,000	.....	.....	700,000	700,000	.....	.....	$397,000	.....	48
.....	13,170	4,500	931,548	.....	.....	1,121,600	1,121,600	.....	.....	.....	.....	49
$115,000	213,850	92,500	30,100	.....	.....	845,500	845,500	.....	.....	.....	$746,900	50
.....	.....	19,000	152,000	.....	.....	.....	.....	.....	.....	135,000	1,025,000	51
.....	217,000	118,000	.....	12,000	.....	1,338,000	1,331,000	.....	$7,000	64,200	1,085,000	52
.....	210,000	.....	2,208,200	.....	.....	909,500	909,500	.....	.....	.....	.....	53
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	838,000	54
35,000	128,250	64,450	619,500	.....	.....	1,777,500	1,768,500	.....	9,000	.....	.....	55
.....	200,000	.....	561,835	.....	.....	1,609,000	1,427,000	.....	182,000	.....	.....	56
.....	.....	80,000	421,903	966,042	.....	.....	.....	.....	.....	297,500	472,000	57
.....	125,000	10,000	.....	.....	.....	1,015,000	1,015,000	.....	.....	.....	.....	58
.....	308,000	22,140	720,814	44,120	.....	2,351,647	2,340,647	.....	11,000	.....	240,063	59
.....	942,400	.....	.....	.....	.....	.....	.....	.....	.....	.....	101,500	60
5,600	.....	.....	355,915	.....	.....	758,000	758,000	.....	.....	.....	511,500	61
.....	21,000	.....	1,062,500	.....	.....	62,000	62,000	.....	.....	.....	.....	62
.....	312,000	.....	1,148,650	99,000	.....	3,121,000	[1] 2,354,500	[1] $766,500	.....	500,000	.....	63
.....	.....	.....	3,300	.....	.....	878,900	878,900	.....	.....	1,983,250	.....	64
.....	135,000	90,000	3,878,050	.....	.....	1,266,000	1,068,000	.....	198,000	1,638,500	.....	65
.....	329,000	12,000	183,500	246,745	.....	2,247,200	2,245,000	.....	2,200	525,000	70,000	66
.....	6,000	.....	136,000	351,484	.....	871,000	871,000	.....	.....	.....	.....	67
50,000	22,850	74,000	17,500	.....	.....	115,000	115,000	.....	.....	.....	67,000	68
.....	172,254	142,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	69
177,000	3,000	208,000	115,654	.....	.....	.....	.....	.....	.....	186,158	100,000	70
.....	.....	.....	580,000	.....	.....	700,000	700,000	.....	.....	150,000	55,000	71
.....	.....	.....	.....	.....	.....	400,000	400,000	.....	.....	16,000	1,482,000	72
.....	.....	.....	125,000	.....	.....	.....	.....	.....	.....	490,000	.....	73
.....	.....	25,000	.....	97,319	.....	45,000	.....	.....	45,000	.....	2,759,000	74
.....	.....	.....	25,000	.....	.....	840,000	840,000	.....	.....	.....	100,000	75
.....	.....	2,800	800,000	712,125	.....	1,100,000	1,100,000	.....	.....	1,200,000	.....	76
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	77
43,000	16,000	15,000	.....	.....	.....	220,000	220,000	.....	.....	280,000	.....	78
.....	.....	.....	1,913,000	.....	.....	833,000	534,000	.....	299,000	.....	524,000	79
.....	.....	.....	.....	1,562,276	.....	2,080,000	1,768,000	312,000	.....	.....	1,443,000	80
.....	.....	.....	963,600	183,700	.....	849,700	849,700	.....	.....	75,400	.....	81
.....	.....	988,000	334,221	.....	.....	2,089,000	2,089,000	.....	.....	49,500	1,323,000	82
.....	.....	.....	650	.....	.....	.....	.....	.....	.....	4,280,000	.....	83
.....	75,025	98,135	11,000	8,501	.....	413,500	361,000	.....	52,500	.....	37,500	84
.....	.....	37,500	97,000	.....	.....	1,172,000	1,172,000	.....	.....	.....	282,000	85
.....	.....	44,000	100,000	.....	.....	.....	.....	.....	.....	.....	377,000	86
.....	14,778	.....	45,704	.....	.....	29,500	.....	.....	29,500	385,000	100,000	87
.....	.....	299,000	.....	.....	.....	285,800	285,800	.....	.....	5,000	.....	88
.....	27,000	226,000	38,000	.....	.....	1,240,500	350,000	890,500	.....	.....	.....	89
.....	16,000	7,000	93,600	.....	.....	1,640,000	1,640,000	.....	.....	.....	.....	90
.....	.....	.....	.....	17,500	.....	1,352,200	1,319,200	.....	33,000	157,600	354,200	91
.....	.....	204,500	.....	268,258	$65,000	203,600	203,600	.....	.....	.....	291,000	92
.....	55,000	27,400	.....	843,032	.....	586,100	519,100	.....	67,000	.....	.....	93

[1] Debt was incurred jointly for water-supply systems and for gas-supply systems. The amount entered under each head is estimated.

TABLE 23.—FUNDED DEBT AND SPECIAL ASSESSMENT LOANS AT CLOSE

[For a list of the cities arranged alphabetically by states, with the number

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

City number.	CITY.	Total.	ISSUED FOR GENERAL PURPOSES.						
			Total.	City buildings.[1]	Police and fire departments.	Sewers and sewage disposal.	Highways.			School buildings and sites.
							Street pavements.	Bridges and abolition of grade crossings.	Other highway purposes.	
94	Altoona, Pa.	$2,259,400	$1,444,400				$542,900			$594,500
95	Spokane, Wash.	4,602,981	3,302,981					$400,000		1,090,000
96	Lancaster, Pa.	1,274,500	930,000			$340,000			$120,000	385,000
97	Birmingham, Ala.	2,807,850	2,244,850			205,000			260,000	245,864
98	Bayonne, N. J.	3,030,750	1,685,250	$52,600	$112,500		17,000	8,000	73,000	852,150
99	South Bend, Ind.	763,318	569,318						109,318	207,000
100	Butte, Mont.	670,500	270,500				50,000			220,500
101	McKeesport, Pa.	1,551,915	1,158,915			70,000			25,500	584,000
102	Pawtucket, R. I.	6,210,000	4,140,000		25,000	955,000		25,000	650,000	320,000
103	Sioux City, Iowa.	1,707,268	615,768				2,500			344,000
104	Johnstown, Pa.	685,300	685,300	60,000	58,000				208,000	309,300
105	Dubuque, Iowa.	1,304,139	269,857						572	116,000
106	Binghamton, N. Y.	838,108	831,108	145,500	49,000	85,000	30,000	349,000		105,000
107	Mobile, Ala.	3,807,000	1,062,000			225,000				
108	Augusta, Ga.	1,733,500	145,000							
109	East St. Louis, Ill.	1,466,300	753,800	8,000						349,000
110	Passaic, N. J.	1,059,623	961,623		12,500	69,405			59,289	463,250
111	Topeka, Kans.	2,356,513	1,349,913	60,000		164,863	500,823	34,066		531,161
112	Allentown, Pa.	1,120,300	677,400			90,900				529,300
113	Atlantic City, N. J.	4,266,000	2,697,000	116,000	171,000	20,000	989,000		112,000	643,000
114	Springfield, Ohio.	1,540,023	990,023	10,000	96,000	132,549	95,000	49,000	87,500	78,000
115	Montgomery, Ala.	2,749,820	1,773,920			320,000	770,820			185,000
116	Davenport, Iowa.	544,000	269,000							269,000
117	Little Rock, Ark.	568,177	481,177			55,242				204,500
118	Wheeling, W. Va.	1,293,700	496,600					90,600	175,000	196,000
119	Springfield, Ill.	1,182,210	336,410				220,600			
120	York, Pa.	1,147,810	1,147,810		50,000	400,000			111,000	397,000
121	Malden, Mass.	1,972,200	1,504,200	3,500	80,500	669,000			42,200	468,700
122	Wichita, Kans.	1,752,940	1,269,380	150,000	17,000	387,454	337,100	29,555	31,563	249,500
123	Bay City, Mich.	1,593,219	1,034,719	135,000		60,000		61,000	14,000	107,000
124	South Omaha, Nebr.	1,484,673	1,139,485	70,000		344,604	324,640	78,000	182,241	100,000
125	Quincy, Ill.	769,000	769,000							80,000
126	Newcastle, Pa.	490,998	440,998			42,000			61,500	173,000
127	Superior, Wis.	1,011,501	1,011,501		19,000	378,250		50,000	60,584	209,000
128	Canton, Ohio.	1,826,890	1,025,758		117,000	276,915	118,740		135,303	342,000
129	Jacksonville, Fla.	1,768,000	1,350,500	137,500	65,000	385,000			55,000	
130	Chester, Pa.	939,100	373,100			15,000	73,500			284,600
131	Chelsea, Mass.	2,265,900	1,098,400	50,000	22,000	10,000	70,000			336,400
132	Joplin, Mo.	335,000	316,000	19,500	23,500			50,000		223,000
133	Newton, Mass.	6,189,300	4,810,300		28,500	1,536,500			1,248,500	1,394,400
134	Salem, Mass.	1,190,650	1,033,750			468,000			46,950	365,000
135	Haverhill, Mass.	2,070,500	1,102,500		17,000	57,000		125,000	444,700	379,943
136	Rockford, Ill.	470,728	263,828	1,900	7,000	83,928	5,000	53,200		112,800
137	Knoxville, Tenn.	1,812,836	1,473,836			15,000	600,000			20,000
138	Galveston, Tex.	4,392,038	3,585,038	49,000		300,000			1,651,000	48,000
139	Elmira, N. Y.	1,079,500	547,500	120,000	13,500		90,000	175,000		133,000
140	New Britain, Conn.	2,309,000	1,356,000			965,000			50,000	266,000
141	Oklahoma City, Okla.	1,597,000	873,500	30,000		312,500				506,000
142	Kalamazoo, Mich.	985,668	962,668		70,000				29,893	273,000
143	Woonsocket, R. I.	3,022,000	513,000	100,000		313,000				100,000
144	Chattanooga, Tenn.	2,305,649	2,179,649	282,000	50,000	850,000		20,000	727,649	100,000
145	Racine, Wis.	669,000	638,000			36,000	59,000	61,000	138,000	221,000
146	Fitchburg, Mass.	1,783,470	1,239,470	1,000	9,856	70,290	48,750	36,700	235,050	388,950
147	Auburn, N. Y.	1,050,696	683,274			163,242	150,032			350,000
148	Joliet, Ill.	347,105	178,205			40,500	74,600		19,000	30,105
149	Macon, Ga.	780,700	377,000			135,000	130,000	56,000		
150	West Hoboken, N. J.	867,483	524,483		3,000	76,325	2,000		114,000	175,500
151	Everett, Mass.	1,540,928	1,229,928		57,950	645,000	4,800		188,650	285,678
152	Oshkosh, Wis.	478,400	312,400			6,400		85,000	20,000	91,000
153	Sacramento, Cal.	1,119,100	989,100	296,500		200,000				240,000
154	Pueblo, Colo.	2,892,265	1,492,265			272,000	313,000	256,000		272,765
155	Newport, Ky.	1,209,400	420,400						124,600	100,000
156	Taunton, Mass.	2,250,375	1,031,375	21,000	82,050	433,000	39,000		115,691	201,700
157	La Crosse, Wis.	878,611	593,411	9,000	20,000	62,000		15,000	85,000	291,000
158	Fort Worth, Tex.	1,850,828	291,828			124,828				11,000
	San Juan, P. R.	723,343	405,343							65,200

[1] Exclusive of school and other departmental buildings.

OF YEAR, CLASSIFIED BY PURPOSE OF ISSUE: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 49.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

ISSUED FOR GENERAL PURPOSES—continued.						ISSUED FOR PUBLIC SERVICE ENTERPRISES.						
Libraries, art galleries, and museums.	Parks and gardens.	Miscellaneous purposes.	Combined or unreported purposes.		Issued for municipal service enterprises.	Total.	Water-supply systems.	Electric light and power systems and gas-supply systems.	All other.	Issued for refunding.[1]	Issued for funding.[1]	City number.
			Funded debt.	Special assessment loans.								
			$307,000			$715,000	$715,000			$100,000		94
	$100,000		700,000	$1,012,981		1,000,000	1,000,000			300,000		95
			85,000			330,500	330,500				$14,000	96
	9,324		1,216,000	308,662		34,000			$34,000	20,000	509,000	97
$6,000	82,500	$2,000	379,500	100,000		188,500	188,000		500	337,000	820,000	98
			253,000			194,000	194,000					99
										400,000		100
		40,000	95,000	344,415		230,000	230,000				163,000	101
			2,165,000			1,820,000	1,820,000				250,000	102
			263,500	5,768		20,000	20,000			236,500	835,000	103
		10,000	40,000									104
		35,000		118,285		384,000	384,000			650,282		105
15,000		30,000	16,000	6,608		7,000			7,000			106
			94,500	742,500		983,500	855,000		128,500	1,761,500		107
			145,000			1,588,500	588,000		1,000,500			108
				396,800							712,500	109
	47,474	31,000	202,000	76,645							98,000	110
		59,000				620,000	620,000			386,600		111
	25,000		32,000	200		357,000	357,000			85,900		112
38,000	100,000	231,000	277,000			1,569,000	1,569,000					113
	37,000	143,500		261,474		550,000	355,000		195,000			114
	30,000	468,100				900,900	800,000		100,900		75,000	115
										275,000		116
				221,435						87,000		117
		35,000				475,900	365,900	$110,000		321,200		118
	110,310		5,500							845,800		119
			189,810									120
	175,000	65,000	300			468,000	468,000					121
	5,000	41,000	10,666	10,542						187,272	296,288	122
	200,000		11,219	446,500		462,500	442,500	20,000		96,000		123
	40,000									228,188	117,000	124
		689,000										125
			47,000	117,498		50,000			50,000			126
		53,500		241,167								127
	15,800	20,000				527,800	346,000		181,800	273,332		128
	45,000	200,000	463,000			417,500	315,000	102,500				129
			20,000							566,000		130
	100,000		510,000			300,000	300,000			867,500		131
						14,500		14,500			4,500	132
	551,000	47,900	3,500			1,379,000	1,379,000					133
	18,000		135,800			156,900	153,000		3,900			134
		6,857	72,000			968,000	968,000					135
						96,100	96,100			110,800		136
		305,000	377,000	156,836		15,000			15,000	34,000	290,000	137
			1,537,038			459,000	459,000				348,000	138
	16,000									281,000	251,000	139
	75,000					853,000	825,000		28,000		100,000	140
		25,000				538,000	538,000			15,000	170,500	141
	1,000	4,000	329,300	255,475	$20,000	3,000			3,000			142
						1,023,000	1,023,000			200,000	1,286,000	143
	150,000					45,000			45,000		81,000	144
		98,000	25,000							31,000		145
	4,200	192,000	252,674			544,000	544,000					146
		20,000				367,422	325,000		42,422			147
	14,000					90,100	90,100			78,800		148
			56,000			20,000			20,000	343,700	40,000	149
1,500				152,158							343,000	150
	500	41,450	5,900			201,000	200,000		1,000	94,000	16,000	151
50,000	10,000		50,000								166,000	152
		95,500	157,100			130,000	130,000					153
	378,500					1,400,000	1,400,000					154
				195,800		636,000	599,000		37,000	100,000	53,000	155
21,000		35,000	82,934			1,219,000	853,500	365,500				156
				111,411		285,200	208,000		77,200			157
			156,000			797,000	797,000			494,000	268,000	158
		17,000	323,143			318,000	318,000					

[1] Exclusive of loans made to take up former loans whose purpose of issue was reported.

TABLE 24.—FUNDED DEBT AND SPECIAL ASSESSMENT LOANS

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Total.	Prior to 1909	1909	1910	1911	1912	1913	1914	1915	1916	1917
	Grand total	$1,937,284,018	$4,004,097	$59,542,613	$42,885,761	$45,867,044	$48,615,465	$49,287,947	$50,432,979	$52,354,803	$52,585,889	$48,147,714
	Group I	1,412,470,455	2,351,137	37,712,265	26,068,696	28,554,927	29,702,468	30,549,515	34,699,414	35,894,646	38,239,260	32,256,471
	Group II	261,612,636	415,987	9,263,985	7,538,559	4,894,468	7,604,424	7,814,839	6,380,380	9,051,929	7,732,256	8,150,239
	Group III	149,307,271	484,645	9,379,052	5,173,550	6,040,032	8,463,431	8,543,986	6,114,167	4,334,423	3,854,065	4,688,342
	Group IV	113,893,656	752,328	3,187,311	4,104,956	6,377,617	2,845,142	2,379,607	3,239,018	3,073,805	2,760,308	3,052,662
	GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.											
1	New York, N. Y.	$799,441,993	$205,164	$23,657,594	$11,190,286	$11,590,200	$13,114,193	$10,282,457	$18,247,520	$16,027,164	$18,872,025	$20,364,935
2	Chicago, Ill.	79,037,576	1,789,363	2,151,841	3,521,279	4,802,140	4,805,574	2,139,723	4,498,900	5,231,800	1,352,500	1,427,200
3	Philadelphia, Pa.	88,756,220	63,520	2,023,800	2,023,800	2,023,800	2,023,800	2,023,800	2,023,800	2,023,800	2,023,800	2,023,800
4	St. Louis, Mo.	23,853,178	.....	675,000	.....	2,497,488	1,155,000	1,250,690	2,000,000	975,000	.....	.....
5	Boston, Mass.	108,486,406	.....	408,500	278,000	1,577,500	2,879,925	4,798,600	2,778,300	1,854,850	3,082,000	3,078,700
6	Baltimore, Md.	51,988,883	4,083	.....	.....	.....	.....	.....	.....	.....	6,280,000	.....
7	Pittsburg, Pa.	47,718,719	163,820	1,979,818	1,624,200	956,000	1,645,000	5,575,731	834,600	5,056,200	1,298,500	866,800
8	Cleveland, Ohio.	34,533,290	77,162	1,818,822	1,754,256	1,288,525	906,355	1,406,825	1,152,289	997,242	1,065,965	1,311,643
9	Buffalo, N. Y.	24,110,030	.....	1,310,653	1,773,053	1,221,985	1,197,224	1,170,115	1,198,402	655,650	950,150	1,393,023
10	San Francisco, Cal.	10,567,300	.....	429,000	529,000	579,000	569,000	629,000	829,000	929,000	1,059,000	845,300
11	Detroit, Mich.	13,557,988	3,000	326,174	1,678,800	314,667	209,722	128,494	15,000	652,550	472,650	27,000
12	Cincinnati, Ohio.	53,097,155	3,155	1,351,524	308,325	409,582	342,230	324,251	440,184	187,721	1,033,491	167,651
13	Milwaukee, Wis.	10,473,396	7,000	862,869	764,848	795,358	764,775	685,159	645,409	608,659	591,169	529,409
14	New Orleans, La.	25,078,890	33,990	.....	.....	10,000	.....	.....	.....	.....	.....	.....
15	Washington, D. C.	10,115,030	880	.....	.....	.....	.....	.....	.....	.....	.....	.....
16	Newark, N. J.	31,654,401	.....	716,670	622,849	488,682	89,670	134,670	36,010	695,010	158,010	221,010
	GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.											
17	Minneapolis, Minn.	$12,643,612	.....	$81,997	$81,997	$103,997	$81,997	$740,997	$588,497	$613,419	$258,419	$1,791,127
18	Jersey City, N. J.	19,998,157	$7,750	1,490,000	561,000	175,709	537,500	1,601,500	220,571	59,798	2,075,600	20,000
19	Indianapolis, Ind.	3,981,800	.....	48,500	110,000	133,000	85,000	49,000	46,000	248,800	39,000	31,000
20	Louisville, Ky.	11,146,200	14,000	.....	872,000	387,000	50,000	.....	.....	.....	.....	.....
21	St. Paul, Minn.	9,053,900	360,000	468,000	4,900	3,000	346,000	270,000	124,000	888,000	475,000	1,684,000
22	Providence, R. I.	18,470,000	.....	100,000	.....	126,000	200,000	.....	.....	.....	483,000	59,000
23	Rochester, N. Y.	11,315,444	.....	731,444	30,000	55,000	205,000	780,000	744,000	50,000	50,000	50,000
24	Kansas City, Mo.	8,355,642	.....	200,000	283,000	10,000	100,000	.....	200,000	2,239,000	320,000	.....
25	Toledo, Ohio.	9,323,880	.....	291,122	85,423	486,850	451,000	474,000	1,297,000	60,000	95,000	326,000
26	Denver, Colo.	5,856,500	.....	92,950	133,900	133,900	133,900	133,900	133,900	133,900	133,900	378,900
27	Columbus, Ohio.	15,046,344	282	492,181	852,281	206,500	240,000	333,000	120,000	163,000	458,000	129,700
28	Los Angeles, Cal.	15,128,675	.....	177,362	257,612	240,912	232,412	217,412	452,012	452,012	452,012	452,012
29	Worcester, Mass.	8,830,625	.....	242,000	85,000	95,000	546,000	57,000	309,000	304,300	329,325	325,500
30	Seattle, Wash.	15,938,874	.....	.....	1,175,000	500,000	1,154,000	1,005,000	.....	466,500	.....	10,000
31	Memphis, Tenn.	6,563,000	.....	1,009,500	.....	25,000	12,500	12,500	12,500	798,500	37,500	232,500
32	Omaha, Nebr.	7,288,000	7,000	436,000	317,000	152,000	1,202,500	256,500	64,000	102,000	76,000	115,000
33	New Haven, Conn.	3,968,500	.....	245,000	155,000	167,500	117,500	105,000	130,000	175,000	186,500	116,500
34	Scranton, Pa.	2,947,250	.....	66,500	165,500	47,500	41,500	85,500	193,500	200,500	98,500	89,000
35	Syracuse, N. Y.	8,251,085	.....	598,950	273,600	244,100	230,315	183,100	178,900	152,900	152,900	130,400
36	St. Joseph, Mo.	2,793,950	3,850	.....	.....	.....	9,000	.....	187,000	.....	.....	.....
37	Portland, Oreg.	9,183,868	.....	.....	20,000	6,000	3,000	150,000	94,000	6,000	10,000	700,000
38	Paterson, N. J.	4,199,777	4,905	121,566	591,446	322,000	60,000	93,500	155,000	155,000	38,000	59,000
39	Atlanta, Ga.	3,847,500	2,000	.....	50,000	128,500	.....	.....	55,500	52,000	116,000	22,000
40	Richmond, Va.	9,223,318	16,200	9,800	66,600	19,900	12,000	6,000	10,000	405,000	.....	.....
41	Dayton, Ohio.	4,934,070	.....	355,640	297,800	345,600	360,800	384,430	342,500	397,800	378,000	415,500
42	Fall River, Mass.	6,177,661	.....	472,500	163,500	249,500	204,000	359,000	377,000	234,000	284,000	339,000
43	Nashville, Tenn.	4,973,700	.....	50,000	50,000	150,000	50,000	50,000	50,000	50,000	100,000	.....
44	Grand Rapids, Mich.	3,154,300	.....	395,500	297,500	211,500	452,000	295,000	87,000	112,060	87,000	126,600
45	Hartford, Conn.	7,594,454	.....	955,973	.....	.....	126,000	.....	35,000	.....	.....	.....
46	Cambridge, Mass.	11,422,550	.....	131,500	558,500	168,500	360,500	172,500	177,500	532,500	998,600	637,500

AT CLOSE OF YEAR, CLASSIFIED BY YEAR OF MATURITY: 1908.

assigned to each, see page 79. For a text discussion of this table, see page 49.]

1918	1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	Later than 1928	Not reported.	City number.
$46,865,765	$40,044,836	$51,844,078	$41,080,744	$65,747,716	$42,547,875	$55,202,634	$40,189,066	$32,325,964	$44,674,889	$66,506,436	$931,119,502	$25,410,201	
30,158,666	25,165,798	31,013,038	26,022,762	45,066,436	23,546,593	33,020,786	25,123,798	17,894,005	23,961,317	41,554,712	789,112,508	4,801,237	
7,445,578	7,600,063	9,828,163	7,560,313	9,703,968	10,650,013	11,817,408	6,322,613	6,561,513	10,238,413	9,295,013	82,956,595	12,785,917	
4,938,208	3,920,114	7,967,165	3,623,519	6,457,061	4,273,763	3,963,860	3,827,720	4,431,702	5,919,544	5,564,763	32,347,799	4,996,360	
4,323,313	3,358,861	3,035,712	3,874,150	4,520,251	4,077,506	6,400,580	4,914,935	3,438,744	4,555,615	10,091,948	26,702,600	2,826,687	
GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.													
$16,120,708	$10,680,362	$17,714,170	$9,122,907	$14,834,497	$5,587,306	$8,581,306	$5,373,320	$4,534,315	$7,251,064	$18,204,422	$537,886,078	.....	1
1,457,000	2,364,800	4,210,712	5,537,000	3,269,000	5,887,464	3,435,000	7,845,400	4,416,000	6,703,000	1,849,120	.....	$342,760	2
2,023,800	2,023,800	1,793,800	1,793,800	1,530,800	1,268,800	927,800	377,800	97,800	65,300	.....	58,575,000	.....	3
2,578,000	275,000	12,000	.....	4,009,000	.....	.....	1,000,000	.....	926,000	6,500,000	.....	.....	4
2,292,080	4,112,300	1,367,500	3,537,100	3,780,950	3,771,775	2,705,025	2,445,000	845,150	2,116,950	5,309,000	55,467,201	.....	5
.....	.....	950,000	.....	1,500,000	.....	.....	684,000	1,000,000	1,704,000	5,814,000	34,052,800	.....	6
1,473,300	1,468,400	539,900	1,578,400	1,258,400	1,160,600	2,244,400	3,203,700	1,269,300	1,609,000	708,200	11,167,450	37,000	7
1,351,131	1,231,090	1,866,090	1,904,803	2,596,705	1,423,705	1,187,990	1,907,848	2,793,993	1,439,851	2,118,000	2,931,000	.....	8
892,200	1,528,984	594,078	841,842	826,988	989,032	581,815	422,471	1,168,447	828,872	396,920	3,625,200	542,926	9
560,000	480,000	480,000	480,000	430,000	330,000	130,000	130,000	130,000	130,000	130,000	760,000	.....	10
336,000	396,000	393,000	436,000	941,000	136,000	1,461,000	446,000	225,000	25,000	74,000	4,860,931	.....	11
463,698	98,313	468,439	325,661	1,054,029	1,013,412	1,101,301	891,500	223,000	568,000	316,800	42,004,888	.....	12
486,409	482,409	465,409	441,909	432,727	315,159	297,159	263,159	189,000	137,500	64,250	.....	643,651	13
.....	.....	.....	.....	117,000	.....	.....	.....	.....	.....	.....	21,683,000	3,234,900	14
.....	.....	.....	.....	.....	.....	10,114,150	.....	.....	.....	.....	.....	.....	15
124,340	24,340	157,940	23,340	8,483,340	1,663,340	253,840	133,600	1,002,000	456,780	70,000	16,098,960	.....	16
GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.													
$500,665	$952,500	$632,500	$507,500	$314,500	$107,500	$12,500	$312,500	$112,500	$612,500	$12,500	$4,313,500	.....	17
120,000	20,000	145,000	370,000	1,016,000	1,250,000	600,000	50,000	25,000	750,000	1,225,000	7,187,000	$490,729	18
30,000	30,000	32,000	34,000	39,000	39,000	1,238,500	84,000	40,000	550,000	50,000	1,025,000	.....	19
.....	.....	.....	.....	.....	1,241,000	.....	.....	.....	.....	1,429,800	7,152,400	.....	20
910,000	776,000	812,000	75,000	99,000	.....	.....	.....	.....	.....	.....	1,759,000	.....	21
.....	.....	.....	1,125,000	1,000,000	1,317,000	1,230,000	1,100,000	700,000	1,567,000	200,000	9,263,000	.....	22
250,000	550,000	125,000	125,000	125,000	25,000	695,000	25,000	25,000	25,000	325,000	6,325,000	.....	23
.....	400,000	.....	.....	.....	500,000	2,025,000	1,000,000	.....	600,000	.....	.....	478,642	24
205,000	750,000	249,000	216,000	270,000	378,000	317,195	200,000	198,000	50,000	225,000	1,552,000	1,147,290	25
288,900	1,233,650	1,234,250	1,690,550	.....	.....	.....	.....	.....	.....	.....	.....	.....	26
175,000	401,000	253,000	335,000	608,000	177,000	77,000	374,000	150,000	91,200	145,500	6,372,500	2,892,200	27
452,013	452,013	452,013	452,013	452,013	452,013	452,013	452,013	452,013	439,013	439,013	7,248,774	.....	28
597,000	377,000	80,000	185,000	225,000	50,000	50,000	250,000	325,000	860,000	750,000	2,788,500	.....	29
.....	10,000	200,000	11,000	379,980	535,000	518,900	500,000	500,000	2,420,000	955,000	400,000	5,198,494	30
12,500	41,000	12,500	37,500	32,500	12,500	12,500	12,500	1,279,500	32,500	87,500	2,849,500	.....	31
325,000	325,000	100,000	288,000	.....	.....	447,000	167,000	475,000	575,000	729,000	1,129,000	.....	32
104,000	104,000	319,000	94,000	116,500	94,000	84,000	290,000	95,000	125,000	305,000	840,000	.....	33
160,000	107,000	197,000	22,000	79,000	72,000	70,000	140,000	90,000	75,000	127,000	528,000	292,250	34
114,400	92,900	3,892,900	92,900	79,450	69,000	68,300	53,450	153,450	139,700	119,700	1,098,528	135,242	35
.....	.....	45,000	315,100	.....	402,000	370,000	.....	35,000	300,000	.....	900,000	227,000	36
.....	11,000	175,000	440,000	1,350,000	2,250,000	.....	200,000	.....	.....	696,500	1,365,000	1,707,368	37
125,000	160,000	60,000	10,000	48,000	125,000	150,000	85,000	125,000	10,000	110,000	1,552,000	39,360	38
21,500	25,000	124,000	36,000	789,000	218,000	46,000	.....	46,000	74,000	275,000	1,767,000	.....	39
.....	.....	281,500	453,250	586,525	295,500	682,500	270,200	579,450	213,000	255,000	5,060,893	.....	40
357,500	243,000	207,500	182,500	182,500	123,500	93,500	93,500	56,500	11,000	34,000	71,000	.....	41
229,000	3,500	3,500	3,500	3,500	103,500	203,500	418,500	228,500	248,500	263,500	1,666,000	120,161	42
550,000	325,000	117,000	200,000	310,000	400,000	1,310,000	.....	.....	200,000	280,000	725,000	6,700	43
26,600	.....	.....	.....	100,000	80,000	90,000	.....	141,600	.....	100,000	550,000	2,000	44
765,000	.....	10,000	.....	1,320,000	212,000	25,000	.....	420,000	146,000	20,000	3,536,000	23,481	45
1,126,500	210,500	68,500	259,500	178,500	121,500	949,000	244,950	309,000	124,000	136,000	3,932,000	25,000	46

TABLE 24.—FUNDED DEBT AND SPECIAL ASSESSMENT LOANS AT CLOSE

[For a list of the cities arranged alphabetically by states, with the number

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

City number.	CITY.	Total.	Prior to 1909	1909	1910	1911	1912	1913	1914	1915	1916	1917
47	Albany, N. Y.	$4,559,576	.....	$319,172	$304,887	$381,812	$541,252	$246,252	$392,952	$280,007	$213,282	$160,907
48	Reading, Pa.	2,629,800	.....	664,500	8,000	8,000	163,000	200,000	60,000	.....	.....	80,000
49	Lowell, Mass.	3,596,838	.....	298,935	271,823	311,475	364,864	193,425	153,194	127,752	91,737	66,992
50	Trenton, N. J.	5,121,401	$8,400	138,600	195,600	415,046	96,775	289,565	78,000	130,835	396,675	478,800
51	Bridgeport, Conn.	2,215,000	.....	51,900	48,900	48,900	48,900	41,900	38,900	163,900	38,900	38,900
52	Camden, N. J.	4,439,159	.....	22,750	77,750	245,709	50,250	250	250	250	40,250	10,250
53	Wilmington, Del.	3,472,700	.....	84,400	112,450	99,750	145,750	142,450	140,300	135,900	171,500	153,700
54	Des Moines, Iowa	1,592,200	.....	29,500	2,000	216,000	365,000	.....	16,700	330,000	300,000	35,000
55	Lynn, Mass.	4,532,700	.....	432,000	284,900	371,000	207,000	247,000	151,500	120,600	205,200	196,500
56	New Bedford, Mass.	6,038,835	10,000	203,000	145,000	124,000	336,000	404,000	97,000	175,000	65,000	336,000
57	Kansas City, Kans.	3,153,228	71,000	.....	50,000	57,000	.....	.....	80,000	80,000	8,000	240,000
58	Springfield, Mass.	3,392,500	.....	47,200	58,200	67,200	64,200	263,200	64,200	98,200	64,200	554,200
59	Troy, N. Y.	4,194,888	2,000	193,437	204,680	192,062	184,562	197,562	208,062	321,123	164,862	134,008
60	Oakland, Cal.	2,828,525	134,000	31,000	31,000	31,000	111,000	31,000	31,000	43,750	33,800	31,000
61	Lawrence, Mass.	2,357,715	9,000	152,000	153,000	139,500	138,100	117,700	108,200	86,700	76,100	60,000
62	Somerville, Mass.	1,470,500	4,000	153,500	150,000	145,000	138,000	125,000	119,000	104,500	86,500	73,500
63	Duluth, Minn.	6,500,650	1,650	12,000	30,000	115,000	100,000	70,000	547,000	.....	.....	.....
64	Savannah, Ga.	2,865,450	3,300	2,628,500	.....	.....	.....	233,650	.....	.....	.....	.....
65	Norfolk, Va.	7,103,550	3,550	.....	.....	320,000	91,000	110,000	458,000	50,000	106,500	35,000
66	Yonkers, N. Y.	6,044,166	.....	512,150	323,645	223,050	244,050	437,050	237,050	236,750	241,550	235,391
67	Schenectady, N. Y.	3,541,924	.....	166,585	94,645	134,645	161,645	160,645	157,645	169,345	175,345	151,345
68	Hoboken, N. J.	2,114,581	4,011	31,659	184,776	4,676	27,500	3,500	.....	.....	10,000	175,000
69	Peoria, Ill.	882,154	2,200	54,500	120,480	53,400	53,800	37,950	41,400	68,930	25,700	14,300
70	Utica, N. Y.	1,745,373	186,158	102,455	88,880	85,980	88,280	79,600	69,381	61,470	66,470	61,320
71	Manchester, N. H.	1,655,000	.....	60,000	110,000	75,000	110,000	330,000	160,000	260,000	140,000	100,000
72	Evansville, Ind.	2,016,800	.....	13,200	13,200	29,200	1,895,200	13,200	13,200	13,200	13,200	13,200
73	San Antonio, Tex.	2,740,500	.....	.....	.....	.....	.....	.....	.....	.....	.....	150,000
74	Elizabeth, N. J.	3,307,819	.....	.....	45,000	.....	82,000	.....	.....	.....	.....	.....
75	Waterbury, Conn.	2,327,000	.....	74,000	269,000	59,000	59,000	59,000	44,000	34,000	34,000	44,000
76	Salt Lake City, Utah.	5,369,925	.....	1,400	1,400	.....	387,000	220,000	800,000	.....	.....	.....
77	Wilkes-Barre, Pa.	1,007,600	1,100	.....	18,000	18,000	23,000	62,500	63,500	38,000	38,000	38,000
78	Erie, Pa.	1,063,481	.....	11,350	11,710	24,611	5,255	69,779	524,121	15,000	14,500	12,500
79	Houston, Tex.	5,018,351	.....	.....	.....	.....	524,000	.....	.....	.....	20,900	.....
80	Tacoma, Wash.	5,895,276	.....	.....	.....	700,000	.....	2,240,000	.....	.....	.....	.....
81	Harrisburg, Pa.	2,763,100	900	36,400	36,400	86,400	50,900	180,900	113,500	214,300	177,900	180,100
82	Portland, Me.	5,326,721	4,000	1,073,000	22,500	15,000	472,000	220,000	79,000	30,000	63,000	46,500
83	Charleston, S. C.	4,281,150	2,150	492,500	.....	.....	.....	.....	.....	.....	.....	.....
84	Youngstown, Ohio.	1,897,961	5,426	294,119	294,112	253,580	211,022	154,972	106,126	74,718	70,493	59,893
85	Dallas, Tex.	2,820,750	.....	3,750	3,750	3,750	3,750	50,750	71,750	3,750	14,750	189,750
86	Terre Haute, Ind.	706,000	10,000	24,000	10,000	10,000	20,000	20,000	20,000	133,000	50,000	80,000
87	Akron, Ohio.	1,448,084	9,300	242,678	230,332	176,156	147,406	156,116	95,666	63,410	45,660	69,910
88	Fort Wayne, Ind.	869,800	12,500	56,500	27,500	27,500	27,500	326,500	43,300	12,500	12,500	12,500
89	Holyoke, Mass.	2,815,000	.....	139,600	268,600	187,600	102,600	359,100	205,000	238,000	178,500	173,000
90	Brockton, Mass.	3,135,150	.....	124,950	211,450	119,450	167,950	211,950	176,950	125,450	147,450	98,950
91	Covington, Ky.	2,117,000	.....	2,700	2,600	2,600	2,500	2,000	1,800	1,133	1,091	476
92	Lincoln, Nebr.	1,642,358	.....	139,500	402,000	196,600	215,000	.....	145,000	50,000	90,000	.....
93	Saginaw, Mich.	2,689,032	.....	199,662	255,380	265,380	236,420	235,520	201,520	242,950	160,550	97,450

OF YEAR, CLASSIFIED BY YEAR OF MATURITY: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 49.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

1918	1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	Later than 1928	Not reported.	City number.
$154,157	$112,657	$146,157	$125,657	$149,352	$78,451	$72,751	$64,100	$54,100	$40,000	$535,000	$72,000	$114,671	47
156,000	185,000	200,000	.....	80,000	107,000	60,000	.....	.....	20,000	94,000	544,300	.....	48
30,441	.....	1,450,000	.....	.....	.....	.....	.....	200,000	.....	.....	.....	36,200	49
243,645	29,100	.....	65,000	116,300	40,000	20,000	.....	45,000	183,000	6,160	2,144,900	.....	50
38,900	437,000	37,000	31,000	31,000	31,000	531,000	31,000	31,000	31,000	31,000	427,000	6,000	51
85,250	305,250	110,250	93,250	95,250	95,250	45,250	250	600,250	13,250	584,250	1,963,700	.....	52
151,550	185,850	111,500	175,450	178,700	145,450	114,350	131,050	140,000	167,600	136,200	648,800	.....	53
40,000	.....	.....	.....	.....	.....	.....	.....	.....	78,000	180,000	.....	.....	54
328,500	247,000	341,000	106,000	81,000	46,000	6,000	171,000	69,000	157,000	109,500	655,000	.....	55
153,000	53,000	223,000	23,000	88,000	193,000	423,000	287,000	423,000	764,000	58,000	1,252,000	143,835	56
104,138	65,000	.....	40,000	.....	63,500	.....	.....	.....	279,500	242,403	584,000	1,188,687	57
55,700	59,000	290,000	164,000	95,000	354,000	40,000	433,000	245,000	36,000	28,000	312,000	.....	58
139,162	132,362	139,362	119,362	127,239	116,807	113,809	287,070	145,788	97,344	67,600	906,625	.....	59
31,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000	1,978,975	.....	60
58,500	26,000	26,000	26,000	26,000	678,000	277,000	8,000	8,000	6,500	92,500	.....	84,915	61
61,500	48,500	44,500	38,500	32,500	29,500	22,500	20,000	13,000	12,000	9,000	40,000	.....	62
185,000	.....	170,000	592,000	200,000	400,000	150,000	100,000	1,356,000	113,000	1,025,000	1,334,000	.....	63
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	64
.....	152,000	153,000	80,000	470,000	414,000	145,000	.....	110,500	25,000	624,000	3,756,000	.....	65
207,050	165,050	172,950	256,300	225,750	168,050	250,050	233,050	212,200	228,050	78,050	1,156,930	.....	66
151,345	150,125	132,125	152,000	157,000	166,000	107,000	89,000	82,000	457,000	57,000	118,000	351,484	67
335,000	85,000	10,000	10,000	10,000	10,000	150,000	22,850	35,000	20,000	200,000	784,119	1,490	68
30,000	10,900	10,000	50,330	31,000	26,000	10,000	5,000	221,264	5,000	10,000	.....	.....	69
61,320	59,320	51,820	50,320	54,320	54,050	51,300	48,800	50,050	46,050	46,050	179,600	102,379	70
.....	100,000	.....	.....	80,000	.....	.....	50,000	.....	50,000	.....	30,000	.....	71
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	72
.....	310,000	778,000	.....	.....	.....	.....	22,000	.....	.....	.....	1,480,500	.....	73
.....	.....	.....	.....	2,759,000	20,000	46,000	4,000	2,500	.....	10,000	242,000	97,319	74
44,000	439,000	39,000	39,000	39,000	39,000	39,000	34,000	34,000	225,000	25,000	630,000	25,000	75
500,000	.....	250,000	700,000	.....	.....	548,000	1,000,000	.....	.....	250,000	.....	712,125	76
38,000	28,000	34,000	34,000	34,000	35,000	79,500	30,500	29,500	199,000	25,000	141,000	.....	77
12,500	12,500	12,500	82,500	63,000	75,655	12,500	64,500	5,000	5,000	5,000	24,000	.....	78
1,003,000	.....	278,451	.....	.....	60,000	100,000	.....	.....	.....	.....	3,032,000	.....	79
.....	.....	1,193,000	.....	.....	.....	.....	200,000	.....	.....	.....	.....	1,562,276	80
113,500	60,400	115,400	141,900	140,400	127,200	134,700	50,400	50,400	69,100	50,400	631,600	.....	81
41,000	51,000	214,000	15,000	629,000	10,000	10,000	10,000	10,000	1,510,000	210,000	290,000	301,721	82
.....	.....	.....	.....	50,000	56,000	62,500	90,000	55,000	.....	100,000	3,373,000	.....	83
50,000	40,000	44,000	41,000	36,000	36,000	37,000	19,500	17,500	19,500	13,000	20,000	.....	84
24,750	8,750	292,750	65,750	3,750	3,750	3,750	3,750	1,750	1,250	164,250	1,900,750	.....	85
10,000	10,000	10,000	10,000	10,000	54,000	10,000	55,000	10,000	110,000	10,000	30,000	.....	86
36,750	27,700	27,000	17,000	32,000	7,000	7,000	8,000	8,000	33,000	8,000	.....	.....	87
5,000	105,000	151,000	50,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	88
65,000	62,500	56,500	39,000	36,500	37,500	37,500	37,500	37,000	285,500	36,500	232,000	.....	89
95,950	80,450	137,200	87,200	81,200	140,700	56,400	73,400	46,900	53,900	15,900	881,400	.....	90
400	200	354,200	.....	106,300	141,400	.....	.....	33,000	520,000	394,000	550,600	.....	91
16,000	.....	.....	20,000	.....	.....	50,000	25,000	.....	25,000	.....	.....	268,258	92
81,200	45,500	130,500	52,000	77,500	183,500	110,000	88,000	19,000	3,000	3,000	1,000	.....	93

TABLE 24.—FUNDED DEBT AND SPECIAL ASSESSMENT LOANS AT CLOSE

[For a list of the cities arranged alphabetically by states, with the number

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

City number.	CITY.	Total.	Prior to 1909	1909	1910	1911	1912	1913	1914	1915	1916	1917
94	Altoona, Pa.	$2,259,400	.....	.....	.....	.....	.....	.....	.....	.....	.....	$90,900
95	Spokane, Wash.	4,602,981	.....	$10,000	$260,000	$1,210,000	$10,000	$10,000	$60,000	$10,000	$10,000	10,000
96	Lancaster, Pa.	1,274,500	.....	.....	30,000	.....	.....	.....	10,000	10,000	10,000	10,000
97	Birmingham, Ala.	2,807,850	$41,000	1,134	1,415	18,915	39,415	31,915	13,416	9,915	94,517	128,546
98	Bayonne, N. J.	3,030,750	.....	147,000	.....	475,000	23,000	40,000	13,000	47,000	227,000	50,500
99	South Bend, Ind.	763,318	.....	35,000	41,000	55,000	90,000	44,000	22,000	72,000	37,000	80,000
100	Butte, Mont.	670,500	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
101	McKeesport, Pa.	1,551,915	45,000	354,415	107,000	32,000	35,000	35,000	36,000	41,000	41,000	45,000
102	Pawtucket, R. I.	6,210,000	.....	50,000	600,000	.....	.....	70,000	50,000	150,000	.....	.....
103	Sioux City, Iowa.	1,707,268	20,000	25,900	25,000	25,000	25,800	25,800	340,000	25,000	65,100	281,500
104	Johnstown, Pa.	685,300	.....	.....	.....	.....	10,000	10,000	.....	.....	.....	.....
105	Dubuque, Iowa.	1,304,139	3,450	20,700	2,125	35,845	2,400	4,650	40,639	23,798	328,750	360,000
106	Binghamton, N. Y.	838,108	.....	31,509	22,099	20,000	17,000	22,000	22,000	22,000	22,000	25,000
107	Mobile, Ala.	3,807,000	34,500	47,125	47,125	47,125	47,125	47,125	47,125	47,125	47,125	47,125
108	Augusta, Ga.	1,733,500	.....	.....	.....	.....	.....	200,000	.....	45,000	24,500	.....
109	East St. Louis, Ill.	1,466,300	.....	.....	39,000	18,000	.....	17,000	60,000	9,000	10,000	.....
110	Passaic, N. J.	1,059,623	72,231	75,266	53,376	31,000	45,500	35,500	35,500	36,500	48,500	48,500
111	Topeka, Kans.	2,356,513	.....	99,657	175,514	83,413	167,650	128,696	42,696	91,799	53,869	13,869
112	Allentown, Pa.	1,120,300	.....	6,000	.....	75,200	.....	.....	15,700	.....	23,600	3,500
113	Atlantic City, N. J.	4,266,000	.....	49,000	16,000	104,000	16,000	26,000	25,000	16,000	79,000	28,000
114	Springfield, Ohio.	1,540,023	.....	57,000	69,000	62,500	58,000	64,000	63,000	62,000	54,300	52,000
115	Montgomery, Ala.	2,749,820	.....	25,235	26,445	26,445	26,445	26,445	26,445	26,445	26,445	25,670
116	Davenport, Iowa.	544,000	.....	275,000	.....	.....	.....	.....	84,000	.....	185,000	.....
117	Little Rock, Ark.	568,177	.....	112,500	25,500	25,500	25,500	15,500	15,500	5,500	5,500	5,500
118	Wheeling, W. Va.	1,293,700	.....	.....	.....	15,900	.....	.....	.....	.....	.....	.....
119	Springfield, Ill.	1,182,210	24,900	54,900	62,600	54,400	46,300	33,000	10,000	.....	.....	.....
120	York, Pa.	1,147,810	.....	.....	5,000	15,400	41,000	17,400	38,400	17,400	50,900	63,400
121	Malden, Mass.	1,972,200	.....	62,400	181,400	73,400	83,400	116,900	82,900	46,400	69,200	34,200
122	Wichita, Kans.	1,752,940	.....	114,160	124,062	89,055	68,732	73,232	76,479	197,488	72,213	145,413
123	Bay City, Mich.	1,593,219	500	17,000	95,000	141,500	85,000	135,000	62,000	20,000	50,000	52,500
124	South Omaha, Nebr.	1,484,673	6,250	56	1,860	56,410	128,125	4,200	30,855	141,820	204	.....
125	Quincy, Ill.	769,000	.....	40,000	90,333	84,334	83,333	83,333	83,334	83,333	67,000	74,000
126	Newcastle, Pa.	490,998	.....	.....	.....	7,000	.....	.....	.....	.....	47,500	25,000
127	Superior, Wis.	1,011,501	249,167	.....	.....	11,000	5,000	.....	110,084	62,500	.....	.....
128	Canton, Ohio.	1,826,890	1,000	183,808	124,065	133,745	109,360	97,860	97,440	91,940	121,940	144,932
129	Jacksonville, Fla.	1,768,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
130	Chester, Pa.	939,100	41,600	.....	1,500	5,500	6,500	27,500	91,000	13,000	.....	6,000
131	Chelsea, Mass.	2,265,900	.....	43,700	42,700	1,081,500	23,000	.....	.....	.....	50,000	.....
132	Joplin, Mo.	335,000	.....	.....	.....	.....	.....	.....	4,500	.....	.....	.....
133	Newton, Mass.	6,189,300	.....	52,000	151,000	313,500	326,000	46,000	414,000	447,000	195,000	342,100
134	Salem, Mass.	1,190,650	3,000	87,450	80,650	76,650	71,850	71,850	64,350	60,850	57,000	53,500
135	Haverhill, Mass.	2,070,500	.....	138,000	105,000	72,000	336,500	28,000	25,000	21,000	13,000	32,000
136	Rockford, Ill.	470,728	424	55,470	37,498	34,098	22,198	12,198	11,598	4,257	39,055	1,501
137	Knoxville, Tenn.	1,812,836	.....	40,000	330,704	35,704	15,704	15,704	.....	95,000	.....	110,000
138	Galveston, Tex.	4,392,038	.....	.....	.....	.....	.....	.....	.....	156,000	.....	.....
139	Elmira, N. Y.	1,079,500	.....	62,000	65,000	51,500	36,000	37,000	31,000	48,500	30,000	30,000
140	New Britain, Conn.	2,309,000	.....	11,000	11,000	111,000	11,000	26,000	11,000	11,000	11,000	11,000
141	Oklahoma City, Okla.	1,597,000	.....	.....	.....	.....	.....	17,500	45,500	22,500	36,000	5,000
142	Kalamazoo, Mich.	985,668	500	92,287	112,386	139,815	109,140	81,390	124,530	49,530	72,030	35,530
143	Woonsocket, R. I.	3,022,000	.....	.....	.....	90,000	.....	.....	.....	200,000	83,000	.....
144	Chattanooga, Tenn.	2,305,649	272	129,926	4,927	160,930	4,932	4,662	.....	.....	.....	50,000
145	Racine, Wis.	669,000	.....	35,000	54,000	39,000	135,000	39,500	38,000	33,000	32,000	40,000
146	Fitchburg, Mass.	1,783,470	1,000	88,739	80,140	174,839	102,940	259,539	71,440	139,739	31,520	17,300
147	Auburn, N. Y.	1,050,696	10,575	134,586	85,457	60,419	59,805	49,978	69,421	64,571	60,554	59,225
148	Joliet, Ill.	347,105	.....	.....	26,021	6,021	6,021	6,021	114,821	.....	.....	35,000
149	Macon, Ga.	780,700	.....	1,000	345,700	2,000	2,000	2,000	2,000	2,000	2,000	22,000
150	West Hoboken, N. J.	867,483	123,499	115,359	107,375	21,875	44,875	4,500	4,500	4,500	4,500	4,500
151	Everett, Mass.	1,540,928	.....	85,075	82,775	171,175	65,588	51,750	44,250	43,050	36,550	33,550
152	Oshkosh, Wis.	478,400	26,400	20,000	20,000	20,000	15,000	15,000	15,000	15,000	10,000	10,000
153	Sacramento, Cal.	1,119,100	40,600	12,000	36,000	36,000	31,000	36,000	31,000	31,000	31,000	31,000
154	Pueblo, Colo.	2,892,265	.....	.....	.....	468,000	70,000	.....	230,500	8,000	.....	183,093
155	Newport, Ky.	1,209,400	1,500	.....	.....	37,000	.....	52,500	102,000	.....	.....	.....
156	Taunton, Mass.	2,250,375	4,600	69,750	69,000	93,800	25,000	47,100	53,500	92,000	70,800	92,500
157	La Crosse, Wis.	878,611	360	19,204	19,204	36,204	24,004	21,359	14,595	89,345	14,308	2,808
158	Fort Worth, Tex.	1,850,828	.....	.....	12,000	12,000	12,000	12,000	12,000	12,000	8,828	.....
	San Juan, P. R.	723,343	.....	4,000	.....	.....	.....	40,000	54,143	12,200	.....	.....

OF YEAR, CLASSIFIED BY YEAR OF MATURITY: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 49.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

1918	1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	Later than 1928	Not reported.	City number.
$153,000						$392,500	$70,000				$1,553,000		94
360,000	$10,000	$10,000	$10,000	$10,000		200,000	450,000		$300,000	$250,000	400,000	$1,012,981	95
130,000	10,000	63,500	10,000	166,000	$10,000	10,900	10,000	$10,000	10,000	10,000	765,000		96
154,500	306,500	200,000	330,000	210,000	140,000	350,000					719,000	17,662	97
214,000	141,000	12,000	12,600	104,400	132,000		85,000	21,000		1,118,000	167,750	500	98
40,000	15,000					50,000	28,000	28,000		80,000		46,318	99
	50,000		63,000	63,000		31,500	400,000	63,000					100
33,000	34,000	78,000	36,000	37,000	38,000	103,000	42,000	40,000	40,000	40,000	259,500		101
70,000	450,000			250,000	1,070,000	50,000				70,000	3,330,000		102
229,500	369,000	184,900					59,000					5,768	103
			40,000		25,000	58,000		20,000			520,000	2,300	104
	34,132	397,250	35,000	15,400									105
20,000	30,000	25,000	25,000	25,000	25,000	20,000	20,000	20,000	15,000	10,000	399,500		106
47,125	47,125	47,125	47,125	47,125	47,125	47,125	47,125	47,125	47,125	47,125	2,830,000		107
	25,000		105,000	115,000	98,000	104,000	88,000	56,000	62,000	100,000	711,000		108
		9,000	10,000			125,000				772,500		396,800	109
27,000	37,000	28,500	13,500	14,500	15,500	35,500	14,500	114,500	20,500	71,500	185,250		110
500	13,000	76,000	30,000	30,000	35,000	569,100	223,127	290,000	9,400		59,000	164,223	111
	30,600					21,700		7,000	25,500		911,300	200	112
75,000	89,000	25,000	206,000	30,000	10,000	205,000	961,000	338,000	265,000	195,000	1,508,000		113
53,000	43,000	52,000	50,000	50,000	48,736	53,000	60,000	40,000	50,000	38,413	198,600	261,474	114
199,920	24,285	21,675	91,175	21,025	19,775	269,605	18,775	16,365	764,190	8,010	1,059,000		115
													116
5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500			276,677	117
	119,000					65,600					1,093,200		118
		207,400	294,600		227,256		128,000	38,854					119
118,400	18,400	18,400	16,000	69,000	125,500	29,200	29,200	37,200	28,200	129,200	272,500	7,710	120
26,200	59,700	38,200	23,200	98,200	147,200	264,200	195,200	130,200	700	700	238,000	300	121
137,367	21,739	3,500	196,500	3,500	143,500	2,500	2,500	42,500	19,500	152,500	66,500		122
72,500	12,000	117,000	39,000	25,000			83,000		36,000	33,000	516,000	1,219	123
108,585			5,000		153,000	243,300	255,008	290,000		60,000			124
80,000													125
35,000	50,000	57,000	20,000	50,000			35,000		35,000	12,000		117,498	126
	100,000					262,750	211,000						127
141,800	22,000	35,000	45,000	25,000	25,000	37,000	68,000	109,000	45,000	146,000	22,000		128
						1,368,000					400,000		129
15,500					30,000						701,000		130
			150,000				200,000	65,000	110,000		500,000		131
	7,500	38,000	45,000			7,000		45,000	30,000	65,000	93,000		132
194,000	141,950	324,000	195,900	497,850	194,000	344,000	215,000	215,000	195,000	166,000	1,216,500	3,500	133
50,500	50,500	49,500	39,500	39,500	39,500	34,500	34,500	34,500	18,000	13,000	160,000		134
178,000	5,000	5,000	53,000	528,000	25,000			225,000	159,000	122,000			135
731				36,000	27,700		16,500	60,000	83,000	28,500			136
	175,000	34,000	500,000		37,000				20,000		310,000	94,020	137
									514,000	3,722,000		38	138
29,500	29,000	29,000	33,000	35,000	35,000	34,000	34,000	75,000	34,000	33,000	288,000		139
311,000	11,000	11,000	11,000	11,000	9,000	234,000	159,000	9,000	259,000	9,000	1,061,000		140
5,000	5,000	105,000	5,000		100,000		68,000	45,000	55,000	357,500	725,000		141
50,530	19,000	19,000	19,000	19,000	19,000	9,000	7,000	7,000					142
	150,000		82,000		300,000	391,000	150,000		676,000		900,000		143
		250,000	250,000	100,000						1,350,000			144
26,000	25,000	26,000	60,000	20,500	19,000	14,000	12,500	12,500	4,000	4,000			145
8,600	3,000	6,000	6,000	318,000	304,000	3,000	53,000	48,000	3,000	3,000	8,000	52,674	146
50,785	50,320	45,000	45,000	45,000	35,000	35,000	35,000	15,000	10,000	10,000	20,000		147
	14,000											139,200	148
2,000	2,000	2,000	2,000	2,000	137,000	2,000	2,000	132,000	42,000	2,000	73,000		149
4,500	4,500	4,500	4,500	4,500	4,500	4,500	104,500	4,500	4,500	4,500	282,500		150
31,050	21,050	21,050	121,050	49,751	143,214	83,000	11,000	4,000	4,000	4,000	434,000		151
236,000	5,000	41,000	5,000	5,000	15,000	5,000							152
31,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000	462,500		153
445,000	182,960	21,712	229,000			23,000	43,000	562,000	245,000	181,000			154
30,000	88,100			5,000	1,500	70,000		55,000		571,000		195,800	155
65,500	40,000	33,000		516,500	10,000	33,500			220,500	71,500	603,000	29,825	156
26,220	122,000	62,000	72,000	25,000	20,000	70,000	150,000	30,000	60,000				157
		166,000	156,000	767,000							681,000		158
13,000				600,000									

TABLE 25.—FUNDED DEBT, SPECIAL ASSESSMENT LOANS, AND REVENUE LOANS AT CLOSE OF YEAR, CLASSIFIED BY RATE OF INTEREST: 1908.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 49.]

City number.	CITY.	Total.	3 per cent.	3½ per cent.	3.65 per cent.	4 per cent.	4½ per cent.	5 per cent.	6 per cent.	7 per cent.	Other reported rates.	Rate not reported.
	Grand total	$2,068,440,634	$260,284,620	$588,812,144	$21,119,650	$697,225,791	$181,521,094	$140,812,917	$76,033,511	$19,713,566	$76,176,414	$6,740,927
	Group I	1,520,414,396	252,115,270	511,739,415	20,081,150	446,894,560	106,649,289	60,078,733	46,767,052	12,594,360	60,917,150	2,577,417
	Group II	272,322,820	7,019,000	48,763,257	286,500	119,556,004	37,767,038	30,212,331	13,163,535	4,661,636	8,816,775	2,076,744
	Group III	156,344,381	577,350	18,312,531	101,000	81,933,310	15,850,660	26,929,100	5,590,596	2,340,413	3,838,583	870,838
	Group IV	119,359,037	573,000	9,996,941	651,000	48,841,917	21,254,107	23,592,753	10,512,328	117,157	2,603,906	1,215,928
	GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.											
1	New York, N. Y	$887,540,583	$226,429,170	$303,583,358	$20,000	$157,878,297	$93,126,730	$7,612,000	$44,624,775	$10,392,000	$43,874,253	.....
2	Chicago, Ill	87,243,097	.....	2,372,964	.....	58,264,463	4,749,000	21,640,598	210,973	.....	5,099	.....
3	Philadelphia, Pa	88,766,325	18,755,700	43,606,000	.....	26,325,000	.....	10,105	.....	.....	69,520	.....
4	St. Louis, Mo	23,853,178	.....	2,555,000	1,901,000	15,388,178	.....	.....	.....	.....	4,009,000	.....
5	Boston, Mass	108,486,406	4,164,400	57,187,081	.....	46,985,925	120,000	.....	.....	.....	29,000	.....
6	Baltimore, Md	52,210,883	.....	38,866,800	.....	5,134,000	.....	6,502,000	.....	.....	1,708,083	.....
7	Pittsburg, Pa	47,811,137	.....	6,731,300	.....	25,691,986	3,753,800	4,746,633	279,618	622,500	5,681,800	$303,500
8	Cleveland, Ohio	34,533,290	.....	.....	.....	28,328,520	1,291,897	3,554,623	58,250	.....	1,300,000	.....
9	Buffalo, N. Y	24,424,774	540,000	13,549,053	.....	8,687,141	.....	.....	185,720	1,462,860	.....	.....
10	San Francisco, Cal	10,567,300	.....	3,647,300	.....	.....	240,000	6,680,000	.....	.....	.....	.....
11	Detroit, Mich	13,627,988	.....	6,431,200	100,000	6,854,368	42,170	193,500	3,750	.....	3,000	.....
12	Cincinnati, Ohio	53,097,155	2,130,000	23,086,405	7,278,000	15,635,800	393,100	2,021,860	919,976	.....	4,000	1,628,014
13	Milwaukee, Wis	10,473,396	96,000	2,587,954	.....	5,457,453	.....	1,688,338	.....	.....	.....	643,651
14	New Orleans, La	26,290,876	.....	.....	.....	21,368,558	.....	4,759,076	33,990	117,000	10,000	2,252
15	Washington, D. C	14,137,545	.....	.....	10,114,150	.....	.....	.....	.....	.....	4,023,395	.....
16	Newark, N. J	37,350,463	.....	7,535,000	668,000	24,894,871	2,932,592	670,000	450,000	.....	200,000	.....
	GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.											
17	Minneapolis, Minn	$12,846,258	.....	$1,070,000	.....	$8,694,000	$2,512,000	$14,000	.....	.....	$8,000	$548,258
18	Jersey City, N. J	22,183,292	.....	928,534	.....	9,567,208	2,540,800	6,186,000	$1,903,000	$1,050,000	7,750	.....
19	Indianapolis, Ind	3,981,800	.....	1,621,000	$1,500	2,180,500	76,000	32,800	70,000	.....	.....	.....
20	Louisville, Ky	11,556,872	$228,000	2,940,400	.....	7,026,800	.....	1,297,000	50,000	.....	14,672	.....
21	St. Paul, Minn	10,927,700	.....	359,000	.....	5,238,700	3,586,000	1,744,000	.....	.....	.....	.....
22	Providence, R. I	19,432,887	4,216,000	4,434,000	.....	10,057,810	.....	.....	.....	.....	725,077	.....
23	Rochester, N. Y	12,764,444	400,000	8,619,000	.....	2,515,000	.....	.....	105,000	.....	1,125,444	.....
24	Kansas City, Mo	8,355,642	.....	1,900,000	.....	3,658,000	2,209,000	80,000	30,000	478,642	.....	.....
25	Toledo, Ohio	9,389,880	25,000	1,324,000	285,000	3,538,995	1,075,423	456,172	.....	.....	938,000	1,147,290
26	Denver, Colo	5,882,247	.....	.....	.....	400,200	330,000	1,484,300	3,663,943	.....	.....	3,804
27	Columbus, Ohio	15,306,235	.....	615,000	.....	11,251,000	1,240,800	1,186,100	733,102	.....	20,282	259,891
28	Los Angeles, Cal	15,128,675	.....	.....	.....	3,848,475	7,189,800	129,400	.....	.....	3,961,000	.....
29	Worcester, Mass	8,830,925	.....	4,117,300	.....	4,713,325	.....	.....	.....	.....	.....	300
30	Seattle, Wash	16,776,874	.....	.....	.....	2,415,000	2,733,000	4,961,000	2,159,380	3,128,494	1,380,000	.....
31	Memphis, Tenn	6,885,145	.....	.....	.....	2,498,500	1,984,000	1,391,645	1,011,000	.....	.....	.....
32	Omaha, Nebr	7,288,000	.....	.....	.....	2,379,000	3,067,000	1,835,000	.....	.....	7,000	.....
33	New Haven, Conn	4,079,500	.....	2,021,500	.....	1,947,000	6,000	.....	.....	.....	105,000	.....
34	Scranton, Pa	3,055,461	.....	424,000	.....	1,563,000	668,000	.....	292,250	.....	.....	108,211
35	Syracuse, N. Y	8,693,585	1,300,000	3,245,000	.....	2,344,129	1,315,215	156,701	.....	.....	329,000	3,540
36	St. Joseph, Mo	2,793,950	.....	315,100	.....	2,456,000	10,000	.....	9,000	2,500	1,350	.....
37	Portland, Oreg	9,183,868	.....	.....	.....	1,569,500	210,000	5,210,000	2,194,368	.....	.....	.....
38	Paterson, N. J	4,568,777	.....	.....	.....	2,876,287	1,142,500	548,490	1,500	.....	.....	.....
39	Atlanta, Ga	4,020,000	.....	1,018,000	.....	1,522,000	1,049,500	230,500	198,000	.....	2,000	.....
40	Richmond, Va	9,223,358	.....	405,000	.....	7,772,375	.....	860,443	169,300	.....	16,200	40
41	Dayton, Ohio	5,074,070	.....	436,000	.....	2,908,000	.....	1,675,080	52,990	.....	2,000	.....
42	Fall River, Mass	6,177,661	.....	2,280,000	.....	3,304,000	122,500	200,000	120,161	.....	151,000	.....
43	Nashville, Tenn	4,978,167	.....	70,000	.....	2,455,000	1,792,000	303,700	352,000	.....	3,000	2,467
44	Grand Rapids, Mich	3,154,300	.....	130,000	.....	913,300	2,029,000	80,000	.....	2,000	.....	.....
45	Hartford, Conn	8,340,697	750,000	5,297,973	.....	1,837,800	278,500	150,000	23,481	.....	.....	2,943
46	Cambridge, Mass	11,442,550	100,000	5,192,450	.....	6,105,100	.....	.....	25,000	.....	20,000	.....

TABLE 25.—FUNDED DEBT, SPECIAL ASSESSMENT LOANS, AND REVENUE LOANS AT CLOSE OF YEAR, CLASSIFIED BY RATE OF INTEREST: 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 49.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

City number.	CITY.	Total.	3 per cent.	3½ per cent.	3.65 per cent.	4 per cent.	4½ per cent.	5 per cent.	6 per cent.	7 per cent.	Other reported rates.	Rate not reported.
47	Albany, N. Y.	$4,559,576		$1,289,975		$2,337,930		$40,000	$320,000	$454,000	$117,671	
48	Reading, Pa.	2,629,800		464,300		1,477,000	$32,000		656,500			
49	Lowell, Mass.	4,396,838		238,855		2,412,603	184,050	18,000	36,000		1,507,130	$260
50	Trenton, N. J.	5,712,901		917,251		3,491,100	321,050	975,100			8,400	
51	Bridgeport, Conn.	2,215,000		950,000		1,259,000		1,000	5,000			
52	Camden, N. J.	4,506,081		260,200		3,011,000	1,055,500	179,381				
53	Wilmington, Del.	3,472,700		210,000		2,877,900	366,300	10,000	9,500			
54	Des Moines, Iowa.	1,651,339		215,000		1,087,500	280,500	9,200	59,139			
55	Lynn, Mass.	5,427,700		1,440,500	$1,000	3,236,200	113,000	100,000			537,000	
56	New Bedford, Mass.	6,038,835		1,139,000		4,543,000	97,000	43,000	197,835	19,000		
57	Kansas City, Kans.	3,153,228					1,028,500	1,846,732	177,996		100,000	
58	Springfield, Mass.	3,392,500	$267,000	1,035,000		2,090,500						
59	Troy, N. Y.	4,295,893	40,750	1,478,632		2,164,785	463,401	145,320			3,005	
60	Oakland, Cal.	2,828,525				1,231,500	1,501,475	95,550				
61	Lawrence, Mass.	2,457,715	14,600	104,500		2,238,615					100,000	
62	Somerville, Mass.	1,845,500		369,000		1,219,500	3,000				254,000	
63	Duluth, Minn.	6,500,955				2,771,000	1,213,000	2,291,000	224,000		1,650	305
64	Savannah, Ga.	3,109,181					18,395	3,072,772	14,714		3,300	
65	Norfolk, Va.	7,153,616				4,279,000		2,497,066	374,000		3,550	
66	Yonkers, N. Y.	6,538,166		943,350		2,942,221	1,651,500	357,245	19,500	305,000	319,350	
67	Schenectady, N. Y.	3,941,924	98,000	145,000		1,851,940	1,090,000	353,284	3,700		400,000	
68	Hoboken, N. J.	2,114,581		196,000		1,597,515	118,454	201,975		137	500	
69	Peoria, Ill.	1,012,154		45,330		379,664	301,160	285,800			200	
70	Utica, N. Y.	1,745,373		356,781		993,653	242,654	152,285				
71	Manchester, N. H.	1,655,000		230,000		1,225,000	100,000	100,000				
72	Evansville, Ind.	2,016,800		118,800		607,000	300,000	575,000	416,000			
73	San Antonio, Tex.	2,740,500				19,000	790,000	1,821,500	110,000			
74	Elizabeth, N. J.	3,370,100				3,210,500						159,600
75	Waterbury, Conn.	2,327,000		692,000		1,485,000	150,000					
76	Salt Lake City, Utah.	5,369,925				2,700,000	548,000	1,409,800	712,125			
77	Wilkes-Barre, Pa.	1,007,600		170,009		419,500	314,000	103,000				1,100
78	Erie, Pa.	1,063,481		165,655		831,000			66,826			
79	Houston, Tex.	5,018,351					700,000	2,895,000	1,124,000		299,351	
80	Tacoma, Wash.	5,895,276					300,000	3,273,000	760,000	1,562,276		
81	Harrisburg, Pa.	2,763,100	107,000	714,800		1,812,500		500			900	127,400
82	Portland, Me.	7,279,221		1,088,150		5,018,571	1,042,500	114,000	16,000			
83	Charleston, S. C.	4,281,150				3,842,500	100,000	336,500			2,150	
84	Youngstown, Ohio.	1,897,961				225,100	133,222	1,534,213			5,426	
85	Dallas, Tex.	2,820,750				1,379,750		1,189,000	252,000			
86	Terre Haute, Ind.	709,800				692,000	14,000	3,800				
87	Akron, Ohio.	1,448,084			100,000	541,800	313,674	492,610				
88	Fort Wayne, Ind.	879,061		480,000		75,000	299,000		25,661			
89	Holyoke, Mass.	3,090,000	50,000	1,032,500		1,857,500					150,000	
90	Brockton, Mass.	3,493,150		1,280,050		1,765,100		90,000				358,000
91	Covington, Ky.	2,184,800				1,790,433		316,467	10,100			67,800
92	Lincoln, Nebr.	1,642,358				923,600	562,325					156,433
93	Saginaw, Mich.	2,690,232		541,902		2,019,330	104,000				25,000	

TABLE 25.—FUNDED DEBT, SPECIAL ASSESSMENT LOANS, AND REVENUE LOANS AT CLOSE OF YEAR, CLASSIFIED BY RATE OF INTEREST: 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 49.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

City number.	CITY.	Total.	3 per cent.	3½ per cent.	3.65 per cent.	4 per cent.	4½ per cent.	5 per cent.	6 per cent.	7 per cent.	Other reported rates.	Rate not reported.
94	Altoona, Pa.	$2,259,400				$2,015,500		$243,900				
95	Spokane, Wash.	4,790,981				590,900	$1,050,000	200,000	$2,650,981		$300,000	
96	Lancaster, Pa.	1,274,500		$551,000		709,500			14,000			
97	Birmingham, Ala.	2,986,719						1,310,763	1,590,189	$85,000	20,767	
98	Bayonne, N. J.	3,208,550				555,850	640,400	2,007,800	4,000		500	
99	South Bend, Ind.	778,318		110,000		429,000	100,000	78,000	15,000		46,318	
100	Butte, Mont.	670,500				126,000	494,500		50,000			
101	McKeesport, Pa.	1,602,415		178,000		777,000	219,500	50,500	344,415		33,000	
102	Pawtucket, R. I.	6,485,985		200,000		6,010,000						$275,985
103	Sioux City, Iowa.	1,707,268				315,000	1,107,500	259,000	25,768			
104	Johnstown, Pa.	685,300		200,000		248,000	175,000	62,300				
105	Dubuque, Iowa.	1,523,791		13,250		761,532	384,000	361,559			3,450	
106	Binghamton, N. Y.	860,057	$77,000	448,000		307,485	5,000	22,572				
107	Mobile, Ala.	3,907,003	330,000			60,000	2,640,000	709,000	133,500		34,500	3
108	Augusta, Ga.	1,733,500		296,000		577,000	485,500	130,000	245,000			
109	East St. Louis, Ill.	1,571,189				129,000	712,500	729,689				
110	Passaic, N. J.	1,067,873		269,500		235,000	294,750	258,835	5,702		4,086	
111	Topeka, Kans.	2,357,163				866,061	332,289	1,089,896	55,267		13,000	650
112	Allentown, Pa.	1,120,300	25,000	640,800		454,300						200
113	Atlantic City, N. J.	4,507,000		130,000		1,632,000	1,702,000	802,000				241,000
114	Springfield, Ohio.	1,607,453				548,336	385,913	344,300	39,430		28,000	261,474
115	Montgomery, Ala.	2,875,820					1,659,000	150,000	1,066,820			
116	Davenport, Iowa.	719,000				269,000	275,000				175,000	
117	Little Rock, Ark.	782,225						291,500	260,122	28,555	202,048	
118	Wheeling, W. Va.	1,301,700				897,200	231,400	119,000	54,100			
119	Springfield, Ill.	1,424,630		502,000		397,910		278,900	245,820			
120	York, Pa.	1,147,810		330,710	$55,000	700,100		6,000			56,000	
121	Malden, Mass.	2,142,200		298,500		1,610,400		63,000			170,300	
122	Wichita, Kans.	1,779,875				106,500	434,518	959,619	239,238		40,000	
123	Bay City, Mich.	1,688,419				1,010,500		626,200			50,500	1,219
124	South Omaha, Nebr.	1,484,673				40,000	717,008	566,380	161,285			
125	Quincy, Ill.	776,450				301,000	388,000	87,450				
126	Newcastle, Pa.	497,998		212,000		114,500	47,000		117,498			7,000
127	Superior, Wis.	1,019,301		268,000		267,334	211,000	23,800			249,167	
128	Canton, Ohio.	1,883,890		116,000		742,627	428,700	545,303			51,260	
129	Jacksonville, Fla.	1,805,235						1,768,000	37,235			
130	Chester, Pa.	974,100		456,000		375,500	66,000				41,600	35,000
131	Chelsea, Mass.	2,550,053		21,400		2,268,653		110,000			150,000	
132	Joplin, Mo.	343,000				158,000	65,000	120,000				
133	Newton, Mass.	6,369,300	75,000	1,109,300	90,000	4,877,100					37,900	180,000
134	Salem, Mass.	1,190,650		293,000		788,250	101,000				8,400	
135	Haverhill, Mass.	2,232,680		105,000		1,964,000	1,500				160,000	2,180
136	Rockford, Ill.	818,204				348,400	40,000	429,380			424	
137	Knoxville, Tenn.	1,837,836				104,000	180,000	947,000	546,836			
138	Galveston, Tex.	4,392,038				185,000	99,000	4,108,038				
139	Elmira, N. Y.	1,079,500		648,000		297,500					134,000	
140	New Britain, Conn.	2,680,000		429,000		1,911,000	305,000	20,500			14,500	
141	Oklahoma City, Okla.	1,597,000				100,000	755,000	587,500	137,000	17,500		
142	Kalamazoo, Mich.	1,075,968		40,000		444,275	428,993	117,400	13,300		32,000	
143	Woonsocket, R. I.	3,222,000		272,000		2,350,000	400,000					200,000
144	Chattanooga, Tenn.	2,316,849		100,000			1,350,000	500,000	366,849			
145	Racine, Wis.	669,000		60,000		354,000	80,000	175,000				
146	Fitchburg, Mass.	1,958,470		667,176		1,078,000	10,000	28,294			175,000	
147	Auburn, N. Y.	1,054,635				848,842	106,092	77,413			22,288	
148	Joliet, Ill.	437,517		30,105		14,400	163,800	151,919	46,098		20,000	11,195
149	Macon, Ga.	780,700	56,000			56,000	170,000	155,000	343,700			
150	West Hoboken, N. J.	961,483		40,000		353,000	276,325	169,158	43,000		80,000	
151	Everett, Mass.	1,803,928		1,200		1,678,815	40,000	56,000			27,913	
152	Oshkosh, Wis.	478,400		90,000		388,400						
153	Sacramento, Cal.	1,119,100				1,063,500		15,000	7,100		33,500	
154	Pueblo, Colo.	2,895,483				89,672	1,470,319	612,274	723,196			22
155	Newport, Ky.	1,209,400			506,000	227,000		475,400			1,000	
156	Taunton, Mass.	2,380,375		570,000		1,682,975	25,600	6,800			95,000	
157	La Crosse, Wis.	878,611	10,000	301,000		335,000		219,411	13,000		200	
158	Fort Worth, Tex.	2,018,266				637,000		360,000	916,879	6,102	92,285	
	San Juan, P. R.	723,343	123,343						600,000			

TABLE 26.—VALUE AT CLOSE OF YEAR OF PROPERTIES

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	LAND, BUILDINGS, AND EQUIPMENT OF DEPARTMENTS.									
		Total.	General government buildings.	Police department.	Fire department.	Refuse disposal plants and properties of health departments.	Sewer and highway departments.	Asylums, almshouses, and other charitable institutions.	General and contagious disease hospitals.	Jails and reformatories.	Schools.
	Grand total	$1,713,305,976	$154,603,872	$25,551,454	$74,614,143	$4,207,148	$11,458,108	$50,503,312	$30,258,037	$24,526,364	$445,997,086
	Group I	1,307,715,338	117,644,698	19,308,366	39,684,023	2,294,943	5,386,469	46,394,398	23,397,531	21,830,576	267,559,014
	Group II	198,344,404	17,009,399	3,054,595	15,748,298	1,127,037	2,856,295	1,730,340	4,925,870	2,034,800	77,899,211
	Group III	122,960,607	12,053,393	1,990,110	10,955,790	345,505	1,894,872	1,871,655	797,729	451,032	55,004,417
	Group IV	84,285,627	7,896,382	1,198,383	8,226,032	439,663	1,320,472	506,919	1,136,907	209,956	45,534,444
	GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.										
1	New York, N. Y	$661,054,826	$17,919,958	$6,830,069	$8,947,418	$1,484,041	$1,623,491	$27,815,040	$9,200,977	$6,911,421	$103,825,895
2	Chicago, Ill	109,919,654	15,797,285	1,458,322	3,039,652	65,783	135,366	2,697,300	2,332,168	2,266,285	39,883,512
3	Philadelphia, Pa	96,416,344	27,640,000	4,934,900	5,011,200	.....	.....	3,050,000	1,831,000	2,350,000	16,069,600
4	St. Louis, Mo	35,613,450	4,622,000	580,000	1,784,000	50,000	115,000	755,500	1,060,660	259,000	13,037,600
5	Boston, Mass	108,939,008	7,272,500	1,098,100	2,582,500	.....	2,405,386	2,791,473	3,806,200	2,765,146	19,497,093
6	Baltimore, Md	24,839,038	5,343,002	572,432	1,960,543	270,488	23,000	721,811	55,686	380,925	4,565,981
7	Pittsburg, Pa	52,658,732	6,580,800	422,580	2,078,775	.....	172,484	1,559,900	164,900	[2] 2,609,193	11,511,200
8	Cleveland, Ohio	45,460,745	7,438,073	490,000	1,157,228	246,631	93,941	717,400	460,000	[2] 246,260	9,937,557
9	Buffalo, N. Y	19,135,802	1,798,749	429,379	1,299,113	140,000	178,675	173,169	404,994	593,177	6,952,981
10	San Francisco, Cal	33,733,776	5,407,000	489,750	2,763,500	.....	52,250	684,112	832,964	302,000	7,417,700
11	Detroit, Mich	27,025,554	4,421,213	553,000	2,495,162	8,000	80,000	876,500	78,122	464,287	6,279,835
12	Cincinnati, Ohio	22,300,119	3,286,050	300,000	1,680,850	.....	240,000	1,080,168	2,152,286	301,000	8,012,700
13	Milwaukee, Wis	14,827,118	1,922,320	375,000	1,620,000	30,000	75,000	630,300	269,464	273,130	4,330,000
14	New Orleans, La	10,498,134	700,000	82,000	649,000	.....	45,000	100,000	.....	847,000	2,500,000
15	Washington, D. C	18,075,604	2,781,283	332,282	1,073,364	.....	120,476	176,925	213,110	769,752	7,880,960
16	Newark, N. J	27,217,434	4,714,465	360,552	1,541,718	.....	26,400	2,564,900	535,000	492,000	5,256,400
	GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.										
17	Minneapolis, Minn	$12,488,459	$1,691,000	$67,880	$769,981	$42,864	$57,943	.....	$398,108	$123,016	$4,056,614
18	Jersey City, N. J	6,398,548	775,000	195,400	362,050	4,000	36,000	$4,000	333,000	.....	3,591,098
19	Indianapolis, Ind	6,435,223	141,000	164,742	489,963	30,625	61,229	.....	341,236	.....	3,509,380
20	Louisville, Ky	7,294,037	726,616	67,948	639,006	25,371	10,000	7,113	512,000	660,000	1,670,867
21	St. Paul, Minn	7,702,500	750,000	49,000	720,000	.....	53,000	23,500	382,000	65,000	2,500,000
22	Providence, R. I	9,274,920	1,261,645	426,414	1,025,784	6,000	344,439	373,894	21,780	.....	3,225,054
23	Rochester, N. Y	5,916,285	391,318	214,167	828,439	36,736	32,960	.....	62,606	.....	2,423,364
24	Kansas City, Mo	14,248,571	416,716	87,525	733,456	30,626	73,516	.....	867,858	198,100	4,391,973
25	Toledo, Ohio	5,540,040	28,865	133,150	474,500	.....	27,500	.....	31,000	[2] 54,700	2,834,519
26	Denver, Colo	12,881,145	1,325,000	38,000	434,000	.....	48,000	151,000	329,000	264,000	4,422,445
27	Columbus, Ohio	4,691,205	123,741	66,193	571,198	14,571	16,304	.....	.....	185,074	2,891,380
28	Los Angeles, Cal	11,858,194	671,959	160,150	784,931	49,741	48,407	.....	50,180	38,485	3,909,831
29	Worcester, Mass	8,202,694	696,893	81,728	588,839	2,650	1,002,994	200,592	820,644	.....	3,225,729
30	Seattle, Wash	9,641,146	717,000	27,479	1,322,062	36,135	221,442	.....	15,605	.....	3,920,000
31	Memphis, Tenn	6,668,627	35,000	96,000	505,000	400,000	28,000	.....	169,200	.....	1,024,527
32	Omaha, Nebr	5,887,365	665,000	12,000	370,000	.....	20,000	.....	17,500	62,000	2,197,365
33	New Haven, Conn	4,604,618	258,500	212,000	478,572	.....	38,500	270,726	[1] 5,100	.....	2,500,820
34	Scranton, Pa	3,483,500	250,000	50,000	139,500	100,000	.....	.....	.....	.....	2,510,000
35	Syracuse, N. Y	5,800,483	743,418	45,803	440,706	9,886	15,067	.....	44,397	.....	2,417,542
36	St. Joseph, Mo	2,457,045	200,000	47,500	185,125	.....	9,700	.....	10,000	25,000	1,490,720
37	Portland, Oreg	6,683,947	618,000	37,350	686,347	30,000	70,500	.....	3,000	1,000	3,239,000
38	Paterson, N. J	3,690,852	572,000	98,000	236,407	.....	15,500	168,000	28,000	.....	1,939,445
39	Atlanta, Ga	3,041,370	74,100	136,620	322,115	191,178	.....	.....	145,926	252,425	1,007,300
40	Richmond, Va	4,407,383	1,575,120	63,775	324,373	33,456	77,500	174,658	5,500	70,000	928,840
41	Dayton, Ohio	3,615,042	265,000	63,566	460,014	.....	4,000	12,000	9,000	.....	1,785,265
42	Fall River, Mass	4,611,725	424,250	78,059	437,324	.....	101,931	62,520	97,391	.....	2,125,300
43	Nashville, Tenn	2,294,700	161,200	48,500	499,000	4,000	90,000	.....	82,000	36,000	903,000
44	Grand Rapids, Mich	3,150,671	325,000	96,299	247,672	15,000	80,400	.....	97,200	.....	1,356,700
45	Hartford, Conn	7,126,286	679,837	143,644	381,800	.....	46,014	182,937	12,749	.....	3,644,529
46	Cambridge, Mass	8,247,823	446,221	45,703	290,134	64,198	225,449	99,400	33,890	.....	2,256,604

[1] Not reported.
[2] Value of institutional industry included with value of jails and reformatories.

EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1908.

assigned to each, see page 79. For a text discussion of this table, see page 50.]

LAND, BUILDINGS, AND EQUIPMENT OF DEPARTMENTS—continued.			Miscellaneous real property.	Land, buildings, and equipment of municipal service enterprises.	LAND, BUILDINGS, AND EQUIPMENT OF PUBLIC SERVICE ENTERPRISES.							City number.
Libraries, art galleries, and museums.	Parks, gardens, and playgrounds.	All other.			Total.	Water-supply systems.	Electric light and power systems and gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	All other.	
$70,748,868	$799,668,231	$21,169,353	$21,552,410	$13,413,887	$989,927,123	$690,184,199	$14,511,497	$22,814,316	$100,266,072	$12,427,037	$149,724,002	
49,056,993	698,626,391	16,531,936	11,821,996	11,257,846	695,980,505	426,464,032	4,619,003	18,365,648	94,385,714	6,962,809	145,183,299	
10,259,505	58,452,235	3,246,819	2,570,294	1,379,129	135,354,623	123,534,794	5,274,840	2,133,354	1,570,347	1,540,494	1,234,794	
5,875,733	30,782,350	938,021	6,294,336	279,829	94,285,461	85,322,549	3,130,987	1,240,759	1,267,252	2,791,922	531,992	
5,556,637	11,807,255	452,577	955,784	497,083	64,306,534	54,862,824	1,486,667	1,068,555	3,042,759	1,131,812	2,713,917	
GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.												
$22,752,113	$442,361,767	$11,392,636	$1,335,335	$5,510,683	$352,287,149	$138,463,516	.....	$7,885,143	$78,657,113	.....	$127,281,377	1
2,557,454	30,261,035	425,592	2,356,874	4,905,369	47,756,058	44,438,716	$3,278,216	(1)	39,126	.....	(1)	2
1,050,000	33,596,644	283,000	.....	.....	72,365,000	70,000,000	.....	165,000	2,200,000	.....	(1)	3
1,270,000	11,987,120	92,570	.....	(1)	27,705,000	26,330,000	.....	990,000	385,000	.....	(1)	4
5,691,700	60,374,600	654,310	4,698,600	36,590	40,417,843	15,500,000	.....	2,578,500	.....	$6,532,943	15,806,400	5
.....	10,859,048	86,122	7,000	11,651	21,330,719	13,918,421	.....	1,253,972	4,542,510	.....	1,615,816	6
7,770,700	19,223,200	565,000	1,696,725	607,830	26,033,280	22,263,280	.....	2,265,000	1,510,000	.....	(2)	7
926,717	22,992,889	754,049	201,160	.....	13,522,771	11,876,195	247,870	536,780	501,965	359,961	(2)	8
267,350	6,868,610	29,605	727,845	.....	11,382,538	10,585,383	.....	668,530	.....	.....	128,625	9
840,000	14,080,000	864,500	370,107	14,747	53,232	53,232	.....	.....	.....	.....	.....	10
1,433,500	10,232,100	103,835	97,650	.....	11,078,822	9,645,905	1,092,917	340,000	.....	.....	(1)	11
895,037	3,916,000	436,028	.....	21,000	16,800,000	15,000,000	.....	300,000	[3] 1,500,000	.....	(3)	12
1,317,000	3,765,000	219,904	125,000	60,000	6,225,000	6,175,000	.....	50,000	.....	.....	.....	13
510,134	5,065,000	.....	.....	60,000	12,634,272	6,607,191	.....	621,000	5,000,000	55,000	351,081	14
1,005,288	3,146,099	576,065	.....	.....	15,833,771	15,607,143	.....	211,723	(1)	14,905	.....	15
770,000	10,897,279	58,720	206,700	23,976	20,550,000	20,000,000	.....	500,000	50,000	.....	.....	16
GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.												
$611,398	$4,396,013	$273,642	.....	.....	$6,259,979	$6,259,179	.....	$800	.....	.....	.....	17
378,000	594,000	126,000	$1,005,000	.....	6,374,400	6,268,300	.....	.....	$106,100	.....	.....	18
321,464	1,370,584	5,000	.....	$20,558	470,500	30,500	.....	440,000	.....	.....	(1)	19
1,088,316	1,875,000	11,800	52,400	.....	9,702,028	9,000,000	.....	.....	650,000	$52,028	.....	20
375,000	2,485,000	300,000	65,000	.....	7,575,000	7,000,000	.....	150,000	.....	.....	$425,000	21
.....	2,490,216	99,694	425,458	.....	5,271,042	4,750,746	.....	150	.....	520,146	.....	22
.....	1,909,878	116,817	61,000	.....	8,842,530	8,508,174	.....	170,668	.....	91,559	72,129	23
310,000	7,138,801	.....	.....	.....	9,300,000	9,000,000	.....	300,000	.....	.....	.....	24
346,800	1,544,950	64,056	10,730	.....	2,760,127	2,595,990	.....	59,000	17,147	88,000	(2)	25
822,000	4,170,000	877,700	70,000	16,800	500,000	165,000	.....	60,000	.....	.....	275,000	26
470,000	352,744	.....	31,500	667,900	5,212,638	5,060,597	.....	152,041	(1)	.....	.....	27
219,707	5,707,020	217,783	44,820	.....	12,690,824	12,690,824	.....	.....	.....	.....	.....	28
300,935	1,200,390	81,300	4,574	.....	4,743,220	4,667,275	.....	1,700	.....	74,245	.....	29
785,480	2,532,664	63,279	131,343	.....	7,279,546	5,357,637	$1,839,309	.....	61,600	.....	21,000	30
315,000	4,095,900	.....	53,000	.....	4,200,000	4,000,000	.....	100,000	100,000	.....	.....	31
325,000	2,200,000	18,500	258,530	12,500	20,000	.....	.....	20,000	.....	.....	.....	32
292,000	524,345	24,055	.....	.....	20,000	.....	.....	.....	20,000	.....	.....	33
184,000	123,000	127,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	34
340,000	1,602,651	141,013	4,900	.....	4,739,502	4,599,911	.....	25,795	.....	113,796	.....	35
239,000	250,000	.....	25,000	87,240	75,000	.....	.....	75,000	.....	.....	.....	36
62,000	1,924,300	12,450	103,200	.....	8,729,265	7,874,600	.....	.....	400,000	.....	454,665	37
300,000	305,000	28,500	.....	.....	5,000	.....	.....	5,000	.....	.....	.....	38
221,000	440,706	250,000	16,100	.....	4,683,758	4,631,508	.....	1,000	.....	51,250	.....	39
28,090	950,830	170,241	43,739	.....	7,435,360	3,616,879	3,435,531	264,950	.....	71,000	47,000	40
587,540	428,657	.....	25,000	.....	2,115,000	2,110,000	.....	5,000	.....	.....	.....	41
380,000	893,250	11,700	33,000	.....	2,132,579	2,012,900	.....	17,500	80,500	21,679	.....	42
146,000	300,000	25,000	105,000	400,000	5,340,000	5,000,000	.....	205,000	135,000	.....	.....	43
492,000	430,400	4,000	.....	174,131	1,773,336	1,433,336	.....	85,000	.....	255,000	.....	44
.....	2,012,455	22,321	1,000	.....	3,362,459	3,262,159	.....	.....	.....	100,291	.....	45
318,775	4,297,481	169,968	.....	.....	3,741,539	3,639,289	.....	750	.....	101,500	.....	46

[3] Value of leasehold rents included with value of docks, wharves, and landings.
[4] Value of lot purchased for hospital.

TABLE 26.—VALUE AT CLOSE OF YEAR OF PROPERTIES

[For a list of the cities arranged alphabetically by states, with the number

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

City number.	CITY.	LAND, BUILDINGS, AND EQUIPMENT OF DEPARTMENTS.									
		Total.	General government buildings.	Police department.	Fire department.	Refuse disposal plants and properties of health departments.	Sewer and highway departments.	Asylums, almshouses, and other charitable institutions.	General and contagious disease hospitals.	Jails and reformatories.	Schools.
47	Albany, N. Y.	$4,801,721	$693,000	$107,099	$479,153	$449	$6,900	$82,000	$420	.....	$1,304,000
48	Reading, Pa.	2,453,625	28,000	8,825	300,400	10,000	26,000	.....	2,900	.....	1,488,500
49	Lowell, Mass.	4,231,790	443,250	128,700	486,000	20,300	194,465	224,000	.....	.....	1,929,400
50	Trenton, N. J.	2,495,608	414,965	48,000	193,760	58,975	2,000	80,000	23,500	.....	1,083,107
51	Bridgeport, Conn.	3,472,777	255,500	126,925	416,232	.....	33,500	92,000	13,348	.....	1,509,216
52	Camden, N. J.	2,011,766	152,264	42,457	197,045	.....	66,495	.....	5,350	.....	1,131,655
53	Wilmington, Del.	1,754,324	101,375	5,000	.....	.....	17,000	.....	.....	.....	1,015,949
54	Des Moines, Iowa.	3,439,733	138,058	25,237	374,952	.....	10,369	.....	25,000	.....	1,602,900
55	Lynn, Mass.	3,311,795	400,480	127,800	311,220	26,593	80,840	122,800	20,500	.....	1,373,003
56	New Bedford, Mass.	3,043,104	134,646	71,784	310,785	980	116,520	144,566	42,399	$2,300	1,654,377
57	Kansas City, Kans.	1,721,889	30,000	500	90,000	.....	15,000	.....	3,600	.....	1,049,384
58	Springfield, Mass.	4,960,990	237,003	101,483	431,582	30,814	98,464	103,795	51,970	.....	2,896,785
59	Troy, N. Y.	2,372,899	337,000	82,600	486,892	.....	10,557	.....	1,100	.....	1,093,134
60	Oakland, Cal.	6,817,212	1,577,500	7,500	315,387	.....	40,000	.....	.....	1,500	2,587,825
61	Lawrence, Mass.	2,469,882	116,000	57,218	236,890	11,915	52,230	148,713	8,142	.....	1,196,506
62	Somerville, Mass.	3,176,537	68,330	57,000	261,482	3,894	157,233	38,234	22,794	.....	1,562,123
63	Duluth, Minn.	3,595,813	115,796	88,319	284,057	35,487	33,467	.....	10,180	.....	2,118,120
64	Savannah, Ga.	5,911,432	390,000	86,656	194,343	.....	50,000	.....	1,800	36,500	50,000
65	Norfolk, Va.	1,704,650	160,000	65,900	142,520	33,000	25,000	42,200	7,700	119,000	600,000
66	Yonkers, N. Y.	2,838,992	232,335	126,249	113,497	10,000	17,000	.....	27,000	.....	1,923,130
67	Schenectady, N. Y.	2,107,625	127,200	7,750	298,000	.....	4,000	.....	6,600	.....	1,053,875
68	Hoboken, N. J.	2,334,562	187,000	26,600	233,497	.....	7,200	.....	.....	.....	1,127,465
69	Peoria, Ill.	2,537,151	262,500	32,830	191,860	.....	10,850	.....	15,500	55,000	1,160,292
70	Utica, N. Y.	1,668,532	198,902	23,690	191,230	.....	.....	.....	83,200	.....	744,532
71	Manchester, N. H.	2,558,002	250,000	75,750	294,613	.....	141,849	110,510	.....	.....	856,080
72	Evansville, Ind.	1,289,308	60,000	21,000	187,282	.....	4,000	.....	5,000	.....	846,977
73	San Antonio, Tex.	3,425,643	400,967	1,700	182,247	.....	24,076	.....	69,872	.....	752,852
74	Elizabeth, N. J.	1,227,241	155,496	1,400	222,913	.....	29,500	43,500	33,332	.....	562,000
75	Waterbury, Conn.	3,073,089	247,800	18,200	206,775	3,000	68,874	168,500	.....	.....	1,230,950
76	Salt Lake City, Utah.	3,448,261	580,259	71,443	144,432	17,883	69,594	.....	11,222	1,109	1,750,236
77	Wilkes-Barre, Pa.	3,083,041	116,000	8,162	215,290	.....	4,000	.....	.....	15,651	771,000
78	Erie, Pa.	1,747,172	133,036	8,682	233,874	.....	2,354	.....	22,132	.....	986,800
79	Houston, Tex.	1,995,575	655,958	.....	290,331	7,539	7,368	.....	625	54,267	824,363
80	Tacoma, Wash.	3,040,158	263,250	11,065	213,225	.....	28,275	.....	1,500	.....	1,718,992
81	Harrisburg, Pa.	1,438,407	7,900	2,000	117,357	.....	4,000	.....	24,000	.....	1,045,000
82	Portland, Me.	2,053,447	159,650	.....	63,975	.....	15,000	199,782	.....	.....	934,550
83	Charleston, S. C.	1,691,279	212,000	115,000	189,382	.....	10,000	180,000	125,000	.....	409,247
84	Youngstown, Ohio.	2,497,267	57,892	17,853	242,998	20,396	21,800	.....	4,653	.....	1,103,375
85	Dallas, Tex.	2,416,954	180,000	9,000	336,040	.....	24,079	.....	52,700	64,705	911,080
86	Terre Haute, Ind.	1,472,582	35,261	8,110	183,607	10,000	3,000	.....	10,000	.....	988,799
87	Akron, Ohio.	1,803,703	24,000	66,000	212,510	.....	11,000	.....	12,000	.....	1,132,193
88	Fort Wayne, Ind.	1,453,470	96,000	1,500	155,570	11,000	7,000	.....	10,600	.....	886,300
89	Holyoke, Mass.	2,210,405	639,000	.....	260,860	.....	60,800	37,830	5,700	.....	997,060
90	Brockton, Mass.	1,933,353	364,000	65,300	145,350	1,300	248,148	53,225	.....	.....	960,990
91	Covington, Ky.	1,133,020	285,000	.....	145,650	32,000	9,570	.....	22,000	101,000	400,000
92	Lincoln, Nebr.	1,072,983	156,500	7,040	53,000	.....	6,500	.....	3,400	.....	601,043
93	Saginaw, Mich.	1,661,838	172,320	24,783	117,725	.....	18,995	.....	10,990	.....	1,079,252

[1] Not reported.

EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 50.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

LAND, BUILDINGS, AND EQUIPMENT OF DEPARTMENTS—continued.			Miscellaneous real property.	Land, buildings, and equipment of municipal service enterprises.	LAND, BUILDINGS, AND EQUIPMENT OF PUBLIC SERVICE ENTERPRISES.							City number.
Libraries, art galleries, and museums.	Parks, gardens, and playgrounds.	All other.			Total.	Water-supply systems.	Electric light and power systems and gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	All other.	
.....	$1,990,700	$138,000	$25,000	.....	$2,912,600	$2,726,600	.....	$170,000	$16,000	.....	.....	47
$72,000	517,000	.....	.....	.....	3,111,709	3,111,709	.....	.....	.....	.....	.....	48
270,500	517,475	17,700	35,575	.....	4,421,488	4,373,888	.....	1,000	.....	$44,600	.....	49
183,000	340,909	67,392	.....	.....	2,442,204	2,442,204	.....	.....	.....	.....	.....	50
249,000	755,000	22,056	12,000	.....	.....	.....	.....	.....	(1)	.....	.....	51
125,450	255,000	36,050	32,905	.....	2,680,677	2,610,427	.....	.....	.....	70,250	.....	52
.....	575,000	40,000	7,500	.....	2,575,800	2,500,000	.....	10,000	65,800	.....	.....	53
484,826	778,391	.....	4,800	.....	257,138	.....	.....	11,909	.....	245,229	.....	54
390,000	384,250	74,309	37,600	.....	3,087,650	2,967,150	.....	.....	.....	120,500	.....	55
252,525	293,300	18,942	69,075	.....	2,828,740	2,531,201	.....	.....	86,650	210,889	.....	56
94,580	438,825	.....	240,000	.....	50,000	.....	.....	.....	.....	50,000	.....	57
.....	972,957	36,137	72,035	.....	2,854,090	2,854,090	.....	.....	.....	.....	.....	58
.....	325,200	36,416	600	.....	4,854,000	4,700,000	.....	40,000	31,000	83,000	.....	59
305,000	1,940,500	42,000	5,000,000	.....	150,000	.....	.....	.....	150,000	.....	.....	60
86,157	532,398	23,713	33,500	.....	1,474,370	1,415,448	.....	.....	.....	58,922	.....	61
137,868	827,481	40,098	36,000	.....	934,654	934,654	.....	.....	.....	.....	.....	62
173,520	691,867	45,000	15,500	.....	3,849,700	2,700,000	$950,000	700	199,000	.....	.....	63
31,133	5,071,000	.....	49,000	.....	1,834,400	1,192,000	.....	166,000	275,000	201,400	.....	64
82,500	426,830	.....	45,200	.....	2,379,541	2,018,541	.....	361,000	.....	(1)	.....	65
82,000	277,920	29,861	1,000	.....	3,055,000	3,500,000	.....	1,500	153,500	.....	.....	66
.....	610,200	.....	425	.....	1,750,000	1,750,000	.....	.....	.....	.....	.....	67
152,800	574,600	25,400	.....	.....	835,076	570,076	.....	.....	(1)	265,000	.....	68
193,915	614,404	.....	.....	.....	240,578	.....	.....	1,500	168,428	.....	$70,650	69
275,578	122,400	29,000	6,400	.....	18,495	.....	.....	.....	.....	.....	18,495	70
95,000	707,000	27,200	.....	.....	2,239,362	1,958,337	.....	1,300	.....	279,725	.....	71
.....	165,049	.....	.....	.....	2,182,810	1,554,808	.....	15,000	50,000	563,002	.....	72
100,000	1,889,140	4,789	.....	.....	164,492	.....	.....	135,750	.....	28,684	58	73
.....	168,300	10,800	20,000	.....	44,000	.....	.....	200	43,800	.....	.....	74
280,200	832,200	16,590	3,650	.....	3,553,000	3,553,000	.....	.....	.....	.....	.....	75
308,120	476,249	17,714	73,318	.....	7,257,413	7,000,000	.....	.....	.....	84,421	172,992	76
.....	1,952,038	.....	126,903	.....	78,000	.....	.....	.....	.....	78,000	.....	77
164,200	181,000	15,094	5,190	.....	4,127,374	4,100,000	.....	600	1,124	.....	25,650	78
67,375	87,749	.....	.....	.....	1,026,133	1,026,133	.....	(1)	(1)	.....	.....	79
118,831	679,750	5,270	34,550	.....	3,487,750	2,538,000	914,000	18,800	16,950	.....	.....	80
.....	226,000	12,150	.....	.....	2,125,000	2,125,000	.....	.....	.....	.....	.....	81
112,000	496,490	72,000	15,000	.....	4,138,523	4,013,023	.....	500	.....	125,000	(1)	82
50,000	400,500	150	58,100	.....	28,500	.....	.....	15,000	5,000	.....	8,500	83
.....	1,028,300	.....	75,500	.....	1,673,824	1,522,824	.....	151,000	.....	.....	.....	84
141,000	688,350	10,000	32,100	.....	2,109,358	2,109,358	.....	.....	.....	.....	.....	85
140,355	93,450	.....	1,000	.....	60,000	.....	.....	.....	.....	60,000	.....	86
135,000	211,000	.....	.....	.....	45,000	.....	.....	45,000	.....	.....	.....	87
200,000	85,500	.....	14,000	$164,829	1,615,000	1,000,000	.....	15,000	.....	.....	.....	88
.....	204,505	4,650	17,810	.....	2,561,295	1,294,308	1,266,987	.....	.....	.....	.....	89
50,000	44,700	340	3,100	.....	1,823,469	1,799,469	.....	.....	.....	24,000	.....	90
135,800	2,000	.....	.....	.....	1,773,000	1,700,000	.....	22,000	5,000	.....	46,000	91
135,500	110,000	.....	.....	115,000	1,545,000	1,500,000	.....	45,000	.....	.....	.....	92
.....	218,573	19,200	.....	.....	1,429,248	1,028,301	.....	12,000	.....	199,300	189,647	93

TABLE 26.—VALUE AT CLOSE OF YEAR OF PROPERTIES

[For a list of the cities arranged alphabetically by states, with the number

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

City number.	CITY.	LAND, BUILDINGS, AND EQUIPMENT OF DEPARTMENTS.									
		Total.	General government buildings.	Police department.	Fire department.	Refuse disposal plants and properties of health departments.	Sewer and highway departments.	Asylums, almshouses, and other charitable institutions.	General and contagious disease hospitals.	Jails and reformatories.	Schools.
94	Altoona, Pa	$1,254,860	$52,000	$8,000	$124,500	.....	$8,000	.....	.....	.....	$1,045,860
95	Spokane, Wash	3,139,060	290,742	19,371	207,491	$140,476	84,193	.....	$19,528	.....	1,929,391
96	Lancaster, Pa	1,053,440	53,400	11,300	70,500	25,000	10,000	.....	.....	.....	792,240
97	Birmingham, Ala	2,238,145	355,678	2,314	171,462	16,056	33,718	.....	.....	$39,793	668,650
98	Bayonne, N. J	1,443,239	70,000	77,336	124,533	.....	9,500	.....	.....	.....	889,470
99	South Bend, Ind	1,337,222	106,500	15,086	172,535	.....	5,000	.....	.....	.....	835,000
100	Butte, Mont	1,079,126	85,000	10,000	123,623	20,000	25,757	.....	.....	.....	657,546
101	McKeesport, Pa	1,530,500	5,000	68,300	57,000	15,000	21,000	$14,000	.....	.....	1,200,000
102	Pawtucket, R. I	1,644,250	58,147	49,477	184,068	.....	58,221	21,586	.....	.....	809,540
103	Sioux City, Iowa	1,401,263	131,653	38,500	105,850	.....	37,100	.....	11,360	.....	976,300
104	Johnstown, Pa	1,557,020	106,000	.....	181,520	.....	7,500	.....	5,000	.....	860,000
105	Dubuque, Iowa	995,025	22,000	6,000	148,475	.....	14,000	.....	.....	.....	551,900
106	Binghamton, N. Y	1,065,836	182,800	1,000	153,500	.....	5,500	.....	60,500	.....	515,786
107	Mobile, Ala	1,108,000	286,500	76,000	100,000	.....	15,000	.....	28,500	500	.....
108	Augusta, Ga	381,968	59,159	11,574	106,828	10,800	34,627	.....	44,000	.....	.....
109	East St. Louis, Ill	1,793,164	425,000	27,000	82,000	.....	3,500	.....	10,500	.....	1,073,164
110	Passaic, N. J	1,299,828	150,000	1,250	95,750	.....	5,000	6,000	41,350	.....	789,178
111	Topeka, Kans	1,166,775	112,800	24,725	87,200	.....	5,000	.....	3,050	.....	804,000
112	Allentown, Pa	1,439,400	93,500	9,000	184,800	17,000	.....	.....	1,100	.....	994,000
113	Atlantic City, N. J	2,142,578	273,308	27,039	362,366	16,400	6,039	.....	100,000	.....	794,000
114	Springfield, Ohio	1,771,200	335,000	2,000	162,500	.....	4,000	.....	110,000	31,000	945,000
115	Montgomery, Ala	1,041,550	320,100	30,000	98,000	.....	61,950	.....	33,000	.....	387,000
116	Davenport, Iowa	1,755,975	130,000	35,950	148,500	7,000	19,525	.....	.....	.....	790,000
117	Little Rock, Ark	1,226,139	208,500	.....	44,500	.....	5,000	.....	30,400	2,150	719,212
118	Wheeling, W. Va	1,138,862	158,000	1,000	162,625	7,500	9,700	.....	2,500	6,800	715,663
119	Springfield, Ill	1,776,498	35,069	51,995	199,620	.....	3,282	.....	1,500	.....	860,200
120	York, Pa	1,311,721	6,800	6,000	147,300	10,000	8,000	.....	2,300	.....	1,010,521
121	Malden, Mass	1,948,551	48,000	46,469	157,800	31,774	89,564	40,392	23,700	.....	1,126,100
122	Wichita, Kans	1,474,643	160,532	795	131,527	.....	2,775	.....	700	.....	550,000
123	Bay City, Mich	1,389,560	220,000	2,476	145,854	.....	12,406	.....	.....	.....	662,116
124	South Omaha, Nebr	1,025,200	73,000	20,300	42,000	.....	3,000	.....	1,200	.....	762,000
125	Quincy, Ill	1,133,450	105,175	1,525	80,550	.....	8,500	.....	7,000	55,100	516,000
126	Newcastle, Pa	747,824	80,000	700	80,658	12,000	2,500	15,000	1,500	.....	550,466
127	Superior, Wis	1,103,959	156,053	2,448	150,230	.....	6,065	.....	3,173	.....	644,690
128	Canton, Ohio	1,322,000	110,000	6,500	235,000	30,000	43,500	.....	1,300	200	687,000
129	Jacksonville, Fla	1,322,235	267,500	113,020	129,767	15,000	28,200	.....	3,000	9,000	.....
130	Chester, Pa	837,500	40,500	1,000	24,000	.....	1,000	.....	.....	.....	685,000
131	Chelsea, Mass	906,035	133,685	.....	78,000	.....	16,500	.....	2,300	.....	461,950
132	Joplin, Mo	618,400	46,500	6,500	39,500	.....	5,000	.....	1,000	.....	414,400
133	Newton, Mass	2,668,421	67,625	98,021	265,283	1,700	210,922	38,800	58,000	.....	1,561,000
134	Salem, Mass	1,159,800	85,000	9,900	157,100	3,000	10,800	135,000	2,500	.....	554,000
135	Haverhill, Mass	1,587,335	125,250	5,600	147,275	.....	39,000	74,221	.....	.....	742,700
136	Rockford, Ill	1,257,870	114,343	13,687	101,822	.....	41,213	.....	1,635	.....	747,903
137	Knoxville, Tenn	569,550	31,500	1,500	161,450	1,900	32,645	.....	75,500	.....	242,455
138	Galveston, Tex	1,049,000	152,000	.....	127,000	.....	5,000	.....	25,000	.....	540,000
139	Elmira, N. Y	1,084,000	170,000	3,000	135,000	.....	7,000	.....	.....	.....	658,000
140	New Britain, Conn	1,629,322	202,597	32,543	130,830	657	10,916	55,492	13,000	.....	777,400
141	Oklahoma City, Okla	1,564,920	72,300	4,550	45,800	6,600	5,100	.....	.....	.....	1,199,500
142	Kalamazoo, Mich	1,185,316	68,000	1,000	108,000	.....	12,000	.....	1,200	.....	625,964
143	Woonsocket, R. I	791,293	190,723	35,636	70,368	7,500	33,996	13,762	.....	.....	376,920
144	Chattanooga, Tenn	1,267,784	144,352	12,245	251,857	.....	12,000	.....	114,879	8,150	502,622
145	Racine, Wis	1,017,250	65,500	.....	80,000	.....	2,000	.....	2,500	.....	590,000
146	Fitchburg, Mass	1,651,793	73,610	52,911	140,334	.....	30,798	47,166	203,082	.....	750,669
147	Auburn, N. Y	1,002,660	27,000	550	97,960	.....	8,250	.....	62,000	.....	786,400
148	Joliet, Ill	1,071,954	32,300	36,500	82,300	12,900	10,000	.....	2,250	.....	622,404
149	Macon, Ga	387,200	79,500	.....	100,000	.....	22,000	.....	2,200	6,500	.....
150	West Hoboken, N. J	461,200	23,800	.....	45,900	.....	800	.....	.....	.....	318,800
151	Everett, Mass	1,158,700	1,500	31,900	98,200	150	47,650	.....	22,900	.....	781,600
152	Oshkosh, Wis	825,200	60,000	7,000	75,000	.....	4,000	.....	.....	300	413,400
153	Sacramento, Cal	2,434,854	99,954	19,500	115,500	30,000	16,000	.....	.....	1,000	1,147,400
154	Pueblo, Colo	1,717,351	45,100	5,000	134,500	.....	7,700	.....	.....	700	775,751
155	Newport, Ky	940,000	51,500	.....	15,000	.....	7,000	.....	.....	40,000	671,000
156	Taunton, Mass	1,092,523	80,500	12,000	172,500	.....	9,873	45,500	500	.....	506,900
157	La Crosse, Wis	763,310	73,827	940	89,264	.....	7,487	.....	.....	.....	508,413
158	Fort Worth, Tex	1,024,400	205,000	2,450	175,837	1,250	7,200	.....	.....	8,763	433,900
	San Juan, P. R	559,938	115,200	.....	7,000	.....	12,000	31,500	150,000	35,000	153,238

[1] Not reported.

EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 50.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

LAND, BUILDINGS, AND EQUIPMENT OF DEPARTMENTS—continued.					LAND, BUILDINGS, AND EQUIPMENT OF PUBLIC SERVICE ENTERPRISES.							City number.
Libraries, art galleries, and museums.	Parks, gardens, and playgrounds.	All other.	Miscellaneous real property.	Land, buildings, and equipment of municipal service enterprises.	Total.	Water-supply systems.	Electric light and power systems and gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	All other.	
.....	$13,500	$3,000	.....	.....	$2,225,000	$2,225,000	.....	.....	.....	.....	.....	94
$165,146	277,063	5,659	$1,500	.....	2,628,455	2,628,455	.....	(1)	.....	.....	.....	95
.....	75,000	16,000	.....	.....	1,451,000	1,275,000	.....	$176,000	.....	.....	.....	96
18,000	910,504	1,970	30,345	.....	140,992	.....	.....	.....	.....	$140,992	.....	97
98,000	143,150	31,250	3,500	.....	542,943	468,627	.....	.....	$74,316	.....	.....	98
60,000	141,750	1,351	1,300	.....	1,531,470	1,500,000	.....	970	.....	30,500	.....	99
135,000	.....	22,200	45,000	.....	.....	.....	.....	.....	.....	.....	.....	100
85,000	47,000	18,200	70,000	.....	1,202,500	1,100,000	.....	100,000	2,500	.....	.....	101
329,396	118,328	15,467	3,759	.....	2,341,128	2,300,312	.....	.....	13,068	27,748	.....	102
17,500	80,000	3,000	90,000	.....	748,506	738,006	.....	500	.....	10,000	.....	103
.....	397,000	.....	236,300	.....	.....	.....	.....	(1)	.....	.....	.....	104
137,750	115,500	.....	.....	.....	849,000	800,000	.....	4,000	45,000	.....	.....	105
127,250	18,500	1,000	18,500	.....	1,041,943	1,041,943	.....	.....	.....	.....	.....	106
.....	601,500	.....	.....	.....	3,048,000	1,505,000	.....	9,000	1,500,000	34,000	.....	107
.....	97,000	18,000	12,735	.....	3,376,561	1,195,464	.....	300	35,000	45,000	$2,100,797	108
102,000	70,000	.....	.....	.....	100	.....	.....	100	.....	.....	.....	109
156,900	54,400	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	110
65,000	65,000	.....	.....	$68,600	800,600	800,000	.....	600	.....	.....	.....	111
.....	140,000	.....	.....	.....	1,004,614	1,004,614	.....	.....	.....	.....	.....	112
128,000	396,950	38,476	20,000	.....	1,131,399	1,131,399	.....	.....	.....	.....	.....	113
104,000	77,700	.....	.....	.....	1,356,500	1,350,000	.....	500	.....	6,000	.....	114
71,500	40,000	.....	.....	.....	1,563,000	1,547,000	.....	(1)	.....	16,000	.....	115
125,000	500,000	.....	.....	.....	38,000	.....	.....	(1)	38,000	.....	.....	116
16,177	200,200	.....	100,000	60,000	54,000	.....	.....	.....	.....	54,000	.....	117
45,000	29,500	574	.....	53,000	2,911,000	2,000,000	$450,000	355,000	100,000	6,000	.....	118
155,000	457,500	12,332	.....	70,483	828,202	764,052	.....	12,000	.....	52,150	.....	119
.....	106,500	14,300	.....	.....	.....	.....	.....	.....	.....	.....	.....	120
170,000	211,900	2,852	7,600	.....	909,954	902,071	.....	.....	.....	7,883	.....	121
7,500	610,000	10,814	.....	.....	13,000	.....	.....	13,000	.....	.....	.....	122
83,801	251,157	11,750	.....	.....	1,104,636	983,623	103,574	2,255	6,000	9,184	.....	123
37,700	79,000	7,000	1,200	.....	.....	.....	.....	.....	.....	.....	.....	124
79,000	280,000	.....	.....	.....	292,500	.....	.....	22,000	250,000	20,500	.....	125
.....	5,000	.....	10,750	.....	58,000	.....	.....	.....	.....	.....	58,000	126
74,500	59,000	7,800	68,275	.....	12,075	.....	.....	.....	12,075	.....	.....	127
100,000	108,500	.....	.....	.....	1,504,800	1,200,000	.....	104,800	.....	.....	200,000	128
79,706	677,042	.....	.....	.....	970,670	538,113	432,557	.....	.....	.....	.....	129
.....	86,000	.....	.....	.....	23,000	.....	.....	.....	23,000	.....	.....	130
20,300	193,300	.....	34,850	.....	462,000	462,000	.....	.....	.....	.....	.....	131
77,000	28,500	.....	.....	.....	100,500	.....	80,000	500	.....	20,000	.....	132
78,800	258,500	29,770	.....	.....	2,320,991	2,314,691	.....	.....	.....	6,300	.....	133
85,000	116,300	1,200	24,650	.....	2,125,988	1,964,388	.....	52,600	.....	109,000	.....	134
213,364	236,225	3,700	12,875	.....	1,469,972	1,463,047	.....	3,500	.....	3,425	.....	135
165,000	40,000	32,567	.....	.....	820,589	812,589	.....	8,000	.....	.....	.....	136
.....	22,600	.....	.....	.....	100,000	.....	.....	100,000	.....	.....	.....	137
.....	194,000	.....	37,000	65,000	2,237,000	1,590,000	.....	.....	622,000	25,000	.....	138
.....	111,000	.....	.....	.....	114,000	.....	.....	.....	.....	114,000	.....	139
.....	400,650	5,237	.....	.....	2,693,223	2,546,800	.....	.....	.....	111,150	35,273	140
68,000	163,000	70	.....	.....	750,380	750,000	.....	380	.....	.....	.....	141
158,352	210,500	300	3,000	70,000	505,000	425,000	.....	30,000	.....	50,000	.....	142
21,000	31,088	10,300	7,500	.....	1,114,200	1,114,200	.....	.....	.....	.....	.....	143
81,280	140,399	.....	.....	.....	85,500	.....	.....	.....	45,000	10,500	30,000	144
95,000	172,000	10,250	.....	.....	26,500	.....	.....	7,500	.....	19,000	(1)	145
169,915	181,808	1,500	23,185	.....	1,267,612	1,260,412	.....	.....	.....	7,200	.....	146
.....	11,000	9,500	.....	6,000	813,182	724,543	.....	.....	.....	30,000	58,639	147
201,000	53,300	19,000	.....	.....	655,000	655,000	.....	.....	.....	.....	.....	148
.....	177,000	.....	55,000	.....	80,000	.....	.....	30,000	.....	50,000	.....	149
31,800	40,100	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	150
66,700	69,100	39,000	.....	.....	464,727	408,527	.....	.....	.....	56,200	.....	151
110,000	155,000	500	.....	.....	15,000	.....	.....	.....	.....	15,000	.....	152
703,000	302,500	.....	15,500	.....	2,362,240	2,081,000	.....	.....	265,000	16,240	.....	153
123,300	625,300	.....	16,500	.....	2,465,100	2,450,000	.....	100	.....	15,000	.....	154
55,500	100,000	.....	.....	.....	806,200	750,000	.....	200	10,000	.....	46,000	155
168,500	71,750	24,500	2,400	.....	1,802,477	1,367,801	420,536	300	.....	13,840	.....	156
.....	61,191	22,188	2,560	.....	801,605	580,147	.....	34,450	1,800	.....	185,208	157
90,000	100,000	.....	.....	104,000	2,144,000	2,144,000	.....	.....	.....	.....	.....	158
4,000	42,000	10,000	.....	.....	697,500	500,000	.....	55,500	.....	39,500	102,500	

TABLE 27.—REPLACEMENT VALUE OF PUBLIC IMPROVEMENTS: 1908.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 53.]

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.

City number.	CITY.	Sewer systems.	HIGHWAYS.		
			Street pavements, gutters, curbing, and sidewalks.	Bridges other than toll.	Other highway improvements.[1]
1	New York, N. Y	$48,460,279	$132,791,514	$24,630,954	(2)
2	Chicago, Ill	[3] 57,673,389	(2)	14,053,261	(2)
3	Philadelphia, Pa	(2)	(2)	19,000,000	(2)
4	St. Louis, Mo	(2)	(2)	1,100,000	(2)
5	Boston Mass	[4] 1,200,100	(2)	8,500,000	(2)
6	Baltimore, Md	6,578,233	11,254,780	946,012	(2)
7	Pittsburg, Pa	8,050,668	21,402,715	4,008,821	$3,649,631
8	Cleveland, Ohio	13,447,858	15,998,889	9,887,392	(2)
9	Buffalo, N. Y	$7,303,935	$20,325,893	$2,366,405	(2)
10	San Francisco, Cal	4,415,039	22,145,268	102,532	(2)
11	Detroit, Mich	7,443,572	12,517,401	300,000	(2)
12	Cincinnati, Ohio	6,300,000	37,000,000	7,014,800	$3,364,800
13	Milwaukee, Wis	6,555,000	40,000,000	2,400,000	[5] 300,000
14	New Orleans, La	4,453,399	1,488,900	125,000	2,000,000
15	Washington, D. C	(2)	(2)	4,651,870	(2)
16	Newark, N. J	4,015,850	(2)	802,936	2,004,000

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.

City number.	CITY.	Sewer systems.	HIGHWAYS.		
			Street pavements, gutters, curbing, and sidewalks.	Bridges other than toll.	Other highway improvements.[1]
17	Minneapolis, Minn	$6,190,822	$7,159,201	$2,071,040	$40,524
18	Jersey City, N. J	(2)	(2)	(2)	(2)
19	Indianapolis, Ind	3,360,902	9,619,395	6,211,943	1,182,368
20	Louisville, Ky	3,782,780	10,510,410	30,000	2,089,837
21	St. Paul, Minn	2,500,000	(2)	2,850,000	(2)
22	Providence, R. I	8,470,525	(2)	1,011,062	(2)
23	Rochester, N. Y	3,525,837	7,076,146	914,091	[6] 66,368
24	Kansas City, Mo	5,300,000	6,000,000	38,500	(2)
25	Toledo, Ohio	2,651,708	8,392,619	460,000	(2)
26	Denver, Colo	4,000,000	3,350,000	890,000	2,797,800
27	Columbus, Ohio	4,692,261	7,693,640	663,018	[7] 271,000
28	Los Angeles, Cal	2,549,044	3,738,625	324,131	(2)
29	Worcester, Mass	5,229,728	2,489,379	138,179	363,000
30	Seattle, Wash	5,066,040	4,816,523	202,500	[8] 8,247,716
31	Memphis, Tenn	1,500,000	(2)	135,000	(2)
32	Omaha, Nebr	$2,240,000	$8,530,000	$4,500	$1,620,000
33	New Haven, Conn	1,750,000	2,296,000	830,000	(2)
34	Scranton, Pa	1,289,000	1,462,000	648,000	(2)
35	Syracuse, N. Y	1,663,996	2,630,496	142,079	(2)
36	St. Joseph, Mo	2,000,000	2,239,000	25,000	[9] 791,000
37	Portland, Oreg	1,625,000	(2)	839,000	(2)
38	Paterson, N. J	1,594,402	(2)	(2)	(2)
39	Atlanta, Ga	1,437,732	3,495,684	759,215	(2)
40	Richmond, Va	1,599,961	(2)	(2)	(2)
41	Dayton, Ohio	1,697,795	2,903,742	291,277	[10] 728,885
42	Fall River, Mass	2,325,000	2,120,000	193,250	(2)
43	Nashville, Tenn	1,805,000	3,878,000	500,000	2,350,000
44	Grand Rapids, Mich	(2)	(2)	364,000	(2)
45	Hartford, Conn	1,490,000	3,025,000	4,340,000	(2)
46	Cambridge, Mass	2,118,797	(2)	1,980,000	(2)

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

City number.	CITY.	Sewer systems.	HIGHWAYS.		
			Street pavements, gutters, curbing, and sidewalks.	Bridges other than toll.	Other highway improvements.[1]
47	Albany, N. Y	(2)	(2)	(2)	(2)
48	Reading, Pa	$1,395,000	(2)	$12,500	(2)
49	Lowell, Mass	3,104,019	(2)	600,000	(2)
50	Trenton, N. J	(2)	(2)	(2)	(2)
51	Bridgeport, Conn	1,370,000	$3,060,988	346,365	(2)
52	Camden, N. J	748,298	1,182,944	(2)	(2)
53	Wilmington, Del	1,200,000	(2)	(2)	(2)
54	Des Moines, Iowa	1,463,351	3,235,861	679,041	(2)
55	Lynn, Mass	1,500,000	540,000	2,500	(2)
56	New Bedford, Mass	1,153,812	1,142,475	1,180,000	$300,552
57	Kansas City, Kans	800,000	2,435,000	32,000	(2)
58	Springfield, Mass	1,431,954	2,016,500	293,500	(2)
59	Troy, N. Y	1,016,500	3,350,000	110,000	(2)
60	Oakland, Cal	2,348,000	6,973,000	31,000	(2)
61	Lawrence, Mass	1,313,285	(2)	225,000	(2)
62	Somerville, Mass	1,220,879	(2)	20,000	(2)
63	Duluth, Minn	1,113,000	5,630,319	263,500	(2)
64	Savannah, Ga	665,000	1,828,446	50,000	(2)
65	Norfolk, Va	942,964	1,693,395	144,791	(2)
66	Yonkers, N. Y	(2)	(2)	(2)	(2)
67	Schenectady, N. Y	1,165,000	2,432,000	(2)	500,000
68	Hoboken, N. J	(2)	(2)	(2)	(2)
69	Peoria, Ill	1,562,238	1,860,704	228,659	(2)
70	Utica, N. Y	921,277	2,037,690	40,271	[11] 275,149
71	Manchester, N. H	842,150	(2)	346,986	(2)
72	Evansville, Ind	$598,015	$2,045,164	(2)	$215,190
73	San Antonio, Tex	610,400	(2)	$120,000	(2)
74	Elizabeth, N. J	969,219	2,637,157	(2)	(2)
75	Waterbury, Conn	1,300,000	606,400	162,000	(2)
76	Salt Lake City, Utah	1,608,507	2,689,599	15,156	(2)
77	Wilkes-Barre, Pa	647,000	1,181,000	30,000	500,000
78	Erie, Pa	999,180	1,497,674	139,555	(2)
79	Houston, Tex	503,400	1,051,993	61,850	508,085
80	Tacoma, Wash	1,448,000	3,616,800	115,170	1,783,500
81	Harrisburg, Pa	(2)	1,500,000	265,000	(2)
82	Portland, Me	(2)	(2)	500,000	(2)
83	Charleston, S. C	(2)	(2)	(2)	(2)
84	Youngstown, Ohio	995,091	1,989,731	(2)	(2)
85	Dallas, Tex	614,757	1,289,241	(2)	(2)
86	Terre Haute, Ind	525,582	1,300,211	(2)	201,172
87	Akron, Ohio	772,311	2,124,268	280,550	[12] 19,000
88	Fort Wayne, Ind	1,935,000	2,206,000	40,000	290,000
89	Holyoke, Mass	626,440	1,382,000	450,000	(2)
90	Brockton, Mass	1,109,364	(2)	(2)	(2)
91	Covington, Ky	(2)	(2)	9,000	(2)
92	Lincoln, Nebr	350,000	1,232,000	2,800	(2)
93	Saginaw, Mich	1,112,970	3,140,816	454,580	(2)

[1] Under this head are included all miscellaneous public improvements, the value of which is shown separately in footnotes for the respective cities.
[2] Not reported.
[3] Includes drainage canal, valued at $31,937,836.
[4] Reservoirs and pumping stations only.
[5] Unproductive docks and wharves.
[6] Includes retaining wall, valued at $2,534.
[7] Levees.
[8] Includes grading and sidewalks.
[9] Includes wharves and landings, valued at $1,000.
[10] Includes levees, valued at $510,803.
[11] Mohawk River improvement.
[12] Retaining walls.

TABLE 27.—REPLACEMENT VALUE OF PUBLIC IMPROVEMENTS: 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 53.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

City number.	CITY.	HIGHWAYS.			
		Sewer systems.	Street pavements, gutters, curbing, and sidewalks.	Bridges other than toll.	Other highway improvements.[1]
94	Altoona, Pa.	$707,000	$685,000	(2)	(2)
95	Spokane, Wash.	888,209	1,683,515	$629,292	$1,757,244
96	Lancaster, Pa.	(2)	(2)	3,375	(2)
97	Birmingham, Ala.	636,127	2,090,521	67,680	(2)
98	Bayonne, N. J.	416,000	870,000	(2)	(2)
99	South Bend, Ind.	674,010	1,995,877	(2)	(2)
100	Butte, Mont.	472,054	937,000	(2)	207,000
101	McKeesport, Pa.	475,000	1,480,000	18,000	(2)
102	Pawtucket, R. I.	1,063,830	1,062,243	160,000	81,200
103	Sioux City, Iowa.	405,672	1,862,150	141,857	570,000
104	Johnstown, Pa.	93,000	340,000	80,000	300,000
105	Dubuque, Iowa.	250,000	710,000	(2)	120,000
106	Binghamton, N. Y.	(2)	640,000	400,000	(2)
107	Mobile, Ala.	460,000	1,058,000	50,000	(2)
108	Augusta, Ga.	705,367	967,293	215,000	(2)
109	East St. Louis, Ill.	4,750	(2)	60,000	(2)
110	Passaic, N. J.	408,457	(2)	(2)	(2)
111	Topeka, Kans.	706,903	2,291,251	230,000	(2)
112	Allentown, Pa.	106,000	(2)	190,000	(2)
113	Atlantic City, N. J.	.....	921,545	(2)	[3] 253,554
114	Springfield, Ohio.	428,700	915,000	200,000	(2)
115	Montgomery, Ala.	284,030	1,166,352	107,000	(2)
116	Davenport, Iowa.	571,366	2,134,934	(2)	(2)
117	Little Rock, Ark.	143,000	535,000	11,600	[4] 160,000
118	Wheeling, W. Va.	1,052,000	2,581,000	300,000	(2)
119	Springfield, Ill.	928,100	2,487,708	1,100	(2)
120	York, Pa.	480,000	96,000	2,000	75,000
121	Malden, Mass.	665,534	(2)	(2)	(2)
122	Wichita, Kans.	[5] 600,000	845,500	65,000	20,000
123	Bay City, Mich.	109,262	542,582	303,339	(2)
124	South Omaha, Nebr.	240,000	744,000	150,000	(2)
125	Quincy, Ill.	201,100	619,000	6,000	(2)
126	Newcastle, Pa.	624,000	1,279,500	(2)	10,500
127	Superior, Wis.	957,501	2,266,801	90,749	496,717
128	Canton, Ohio.	400,000	1,206,205	(2)	(2)
129	Jacksonville, Fla.	$601,143	$917,680	$352,000	(2)
130	Chester, Pa.	(2)	(2)	(2)	(2)
131	Chelsea, Mass.	(2)	(2)	(2)	(2)
132	Joplin, Mo.	250,000	447,900	4,300	(2)
133	Newton, Mass.	(2)	(2)	(2)	(2)
134	Salem, Mass.	(2)	(2)	(2)	(2)
135	Haverhill, Mass.	(2)	(2)	212,000	(2)
136	Rockford, Ill.	50,640	67,403	171,829	(2)
137	Knoxville, Tenn.	348,000	2,233,881	363,000	(2)
138	Galveston, Tex.	285,155	(2)	(2)	(2)
139	Elmira, N. Y.	219,634	803,774	243,710	(2)
140	New Britain, Conn.	1,218,328	200,600	9,000	(2)
141	Oklahoma City, Okla.	675,000	2,702,000	15,500	(2)
142	Kalamazoo, Mich.	(2)	(2)	10,000	(2)
143	Woonsocket, R. I.	432,994	325,994	276,776	(2)
144	Chattanooga, Tenn.	754,000	1,167,936	23,749	(2)
145	Racine, Wis.	500,000	500,000	170,000	(2)
146	Fitchburg, Mass.	385,046	482,426	204,425	$115,000
147	Auburn, N. Y.	508,407	283,979	76,500	(2)
148	Joliet, Ill.	434,000	873,000	215,000	(2)
149	Macon, Ga.	335,000	(2)	40,000	(2)
150	West Hoboken, N. J.	(2)	(2)	(2)	(2)
151	Everett, Mass.	569,630	457,617	(2)	68,335
152	Oshkosh, Wis.	300,000	(2)	340,000	[6] 3,000
153	Sacramento, Cal.	654,000	922,344	11,000	(2)
154	Pueblo, Colo.	895,000	629,500	498,000	[7] 255,000
155	Newport, Ky.	355,000	315,000	(2)	(2)
156	Taunton, Mass.	436,500	427,750	80,000	(2)
157	La Crosse, Wis.	276,261	869,023	29,433	(2)
158	Fort Worth, Tex.	476,249	436,976	135,873	(2)
	San Juan, P. R.	50,000	410,748	(2)	(2)

[1] Under this head are included all miscellaneous public improvements, the value of which is shown separately in footnotes for the respective cities.
[2] Not reported.
[3] Valuation of board walk.
[4] Includes docks and wharves, valued at $40,000.
[5] Includes value of drainage canal.
[6] Wharf.
[7] Levees.

TABLE 28.—ASSESSED VALUATION OF PROPERTY, BASIS

[For a list of the cities arranged alphabetically by states, with the number

City number	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.				REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE).[2]	
		Total.	Subject to general property taxes.		Subject to special property taxes.		
			Real property.[1]	Personal property.[1]		Real property.	Personal property.
	Grand total	$23,508,702,067	$19,076,824,351	$3,098,350,963	$1,333,526,753		
	Group I	15,792,395,593	13,107,060,051	1,509,510,131	1,175,825,411		
	Group II	3,715,297,993	2,795,475,602	829,234,532	90,587,859		
	Group III	2,364,994,263	1,887,947,495	420,379,801	56,666,967		
	Group IV	1,636,014,218	1,286,341,203	339,226,499	10,446,516		
	GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.						
1	New York, N. Y	$7,993,650,370	$6,722,415,789	$435,774,611	$835,459,970	100	100
2	Chicago, Ill	[5] 477,190,399	[5] 344,499,927	[5] 132,690,472		15	15
	City corporation	477,190,399	344,499,927	132,690,472		15	15
	School district	477,190,399	344,499,927	132,690,472		15	15
	Sanitary district	499,795,171	360,165,058	139,630,113		15	15
	South Park commission	290,326,023	197,617,994	92,708,029		15	15
	West Chicago Park commission	105,614,809	84,821,301	20,793,508		15	15
	Lincoln Park commission	65,641,657	48,690,418	16,951,239		15	15
	County	477,190,399	344,499,927	132,690,472		15	15
3	Philadelphia, Pa	[5] 1,317,292,053	[5] 1,315,269,657	[5] 2,022,396		100	100
	City corporation	1,317,292,053	1,315,269,657	2,022,396		100	100
	Poor districts	138,190,858	138,190,858			100	100
	St. Louis, Mo	[5] 595,800,200	401,603,110	[6] 118,501,290	[5] 75,695,800	60	40
	City corporation	595,800,200	401,603,110	118,501,290	75,695,800	60	40
	School district	599,824,700	401,603,110	122,714,790	75,506,800	60	40
	Boston, Mass	1,330,040,237	1,082,412,500	236,501,004	11,126,733	100	100
	Baltimore, Md	660,032,039	361,273,267	72,069,915	226,688,857	100	100
	Pittsburg, Pa	[5] 704,271,323	[5] 698,701,156	[5] 5,570,167		80	80
	City corporation	704,271,323	698,701,156	5,570,167		80	80
	County	653,354,165	651,965,605	1,388,560		80	80
	Sixty-two school districts	696,725,716	691,157,849	5,567,867		80	80
	Cleveland, Ohio	[5] 248,993,100	[5] 184,165,470	[5] 64,827,630		60	60
	City corporation	248,993,100	184,165,470	64,827,630		60	60
	County	248,993,100	184,165,470	64,827,630		60	60
	School district	251,118,985	185,885,679	65,233,306		60	60
	Buffalo, N. Y	[5] 331,564,450	[5] 300,076,555	[5] 7,224,000	[5] 24,263,895	75	75
	City corporation	331,564,450	300,076,555	7,224,000	24,263,895	75	75
	County	314,009,220	295,964,840	7,334,000	10,710,380	75	75
10	San Francisco, Cal	493,261,319	406,144,061	87,117,258		50	20
11	Detroit, Mich	[5] 350,269,910	[5] 249,710,300	[5] 100,559,610		100	100
	City corporation	350,269,910	249,710,300	100,559,610		100	100
	County	348,237,590	241,373,710	106,863,880		100	100
12	Cincinnati, Ohio	[5] 247,886,470	[5] 192,392,530	[5] 55,493,940		60	60
	City corporation	247,886,470	192,392,530	55,493,940		60	60
	County	247,886,470	192,392,530	55,493,940		60	60
	School district	249,383,960	193,326,790	56,057,170		60	60
13	Milwaukee, Wis	223,040,800	170,279,840	52,760,960		50	50
	City corporation	223,040,800	170,279,840	52,760,960		50	50
	County	223,040,800	170,279,840	52,760,960		50	50
14	New Orleans, La	223,549,246	149,250,215	74,299,031		75	75
15	Washington, D. C	299,772,884	276,590,774	23,182,110		67	100
16	Newark, N. J	295,780,793	252,274,900	40,915,737	2,590,156	100	100
	City corporation	295,780,793	252,274,900	40,915,737	2,590,156	100	100
	County	295,780,793	252,274,900	40,915,737	2,590,156	100	100

[1] The grand total and group totals are the sum of the valuations reported for the various city corporations.
[2] For property subject to general property taxes.
[3] Average rate; for details, see page 55.
[4] Rate on bank stock was $10 and on mortgages, $2.50.
[5] Figures for city corporation.
[6] Average obtained by dividing the sum of the levies of all divisions by the valuation of city corporation.

OF ASSESSMENT, AND TAXES LEVIED: 1908.

assigned to each, see page 79. For a text discussion of this table, see page 55.]

TAX RATES.				TAX LEVIES.				PER CAPITA.		
Rate of general property taxes per $1,000 of—		Rate of special property taxes per $1,000 of assessed valuation.	Rate of poll taxes.	Total.	General property taxes.	Special property taxes.	Poll taxes.	Total assessed valuation.	Property taxes.	City number.
Assessed valuation.	Reported true value.									
$18.34	.....	.....	.....	$415,828,540	$406,612,477	$7,228,676	$1,987,387	$976.86	$17.20	
18.92	.....	.....	.....	282,924,617	276,411,729	5,924,398	588,490	1,156.21	20.67	
17.52	.....	.....	.....	64,651,524	63,521,087	737,372	393,065	814.59	14.09	
16.86	.....	.....	.....	40,048,899	38,917,321	464,329	667,249	725.45	12.08	
17.08	.....	.....	.....	28,203,500	27,762,340	102,577	338,583	632.68	10.78	
GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.										
[8] $16.28	$16.28	([4])	.....	$120,950,101	$116,542,896	$4,407,205	.....	$1,842.57	$27.88	1
[6] 71.44	[6] 10.72	.....	.....	34,090,637	34,090,637	.....	.....	[5] 220.30	15.74	2
21.50	3.23	.....	.....	10,261,521	10,261,521	.....	.....	.....	.....	
26.00	3.90	.....	.....	12,407,872	12,407,872	.....	.....	.....	.....	
6.80	1.02	.....	.....	3,401,129	3,401,129	.....	.....	.....	.....	
7.80	1.17	.....	.....	2,265,546	2,265,546	.....	.....	.....	.....	
11.30	1.70	.....	.....	1,194,462	1,194,462	.....	.....	.....	.....	
[8] 10.59	1.59	.....	.....	694,865	694,865	.....	.....	.....	.....	
8.10	1.21	.....	.....	3,865,242	3,865,242	.....	.....	.....	.....	
[6] 14.65	[6] 14.65	.....	$0.50	19,294,015	19,294,015	.....	([7])	[5] 883.45	12.94	3
[8] 14.60	14.60	.....	0.50	19,236,848	19,236,848	.....	([7])	.....	.....	
[8] 0.41	0.41	.....	.....	57,167	57,167	.....	.....	.....	.....	4
[6] 20.55	[6] 11.07	[6] $7.48	.....	11,253,590	10,687,600	565,990	.....	[5] 883.96	16.70	4
14.50	7.81	[8] 2.00	.....	7,692,904	7,541,701	151,203	.....	.....	.....	
[8] 6.00	3.22	6.00	.....	3,560,686	3,145,899	414,787	.....	.....	.....	
15.00	15.00	16.50	2.00	20,342,604	19,783,733	183,591	$375,280	2,158.90	32.41	5
[8] 19.56	19.56	[8] 2.60	.....	9,066,744	8,476,677	590,067	.....	1,160.86	15.95	6
[6] 17.21	[6] 13.76	.....	[8] 2.25	12,219,829	12,117,056	.....	[8] 102,773	[5] 1,286.29	22.13	7
[8] 12.87	10.30	.....	.....	9,065,513	9,065,513	.....	.....	.....	.....	
2.25	1.80	.....	[8] 2.25	1,572,820	1,470,047	.....	[8] 102,773	.....	.....	
[8] 2.27	1.82	.....	.....	1,581,496	1,581,496	.....	.....	.....	.....	
[6] 33.03	[6] 19.82	.....	.....	8,223,918	8,223,918	.....	.....	[5] 506.70	16.74	8
[8] 15.47	9.28	.....	.....	3,851,169	3,851,169	.....	.....	.....	.....	
4.96	2.97	.....	.....	1,233,761	1,233,761	.....	.....	.....	.....	
12.50	7.50	.....	.....	3,138,987	3,138,987	.....	.....	.....	.....	
[6] 21.91	[6] 16.43	([9])	.....	6,872,943	6,731,955	140,988	.....	[5] 846.63	17.55	9
18.98	14.24	([4])	.....	5,965,013	5,832,565	132,448	.....	.....	.....	
2.95	2.22	([4])	.....	907,930	899,390	8,540	.....	.....	.....	
16.00	6.32	.....	.....	7,892,181	7,892,181	.....	.....	([10])	([10])	10
[6] 19.11	[6] 19.11	.....	.....	6,695,185	6,695,185	.....	.....	[5] 931.14	17.80	11
18.07	18.07	.....	.....	6,329,536	6,329,536	.....	.....	.....	.....	
1.05	1.05	.....	.....	365,649	365,649	.....	.....	.....	.....	
[6] 28.31	[6] 16.99	.....	.....	7,017,804	7,017,804	.....	.....	[5] 709.63	20.09	12
13.54	8.12	.....	.....	3,356,383	3,356,383	.....	.....	.....	.....	
5.22	3.12	.....	.....	1,292,273	1,292,273	.....	.....	.....	.....	
9.50	5.70	.....	.....	2,369,148	2,369,148	.....	.....	.....	.....	
23.79	11.89	.....	.....	5,305,303	5,305,303	.....	.....	680.27	16.18	13
[8] 20.13	10.06	.....	.....	4,490,771	4,490,771	.....	.....	.....	.....	
3.65	1.82	.....	.....	814,532	814,532	.....	.....	.....	.....	
22.00	16.50	.....	1.00	4,958,083	4,918,083	.....	40,000	691.77	15.22	14
15.00	10.31	.....	.....	4,496,593	4,496,593	.....	.....	944.52	14.17	15
14.11	14.11	14.11	1.00	4,245,087	4,138,093	36,557	70,437	978.36	13.81	16
10.69	10.69	10.69	1.00	3,233,517	3,135,381	27,699	70,437	.....	.....	
3.42	3.42	3.42	.....	1,011,570	1,002,712	8,858	.....	.....	.....	

[7] Not reported.
[8] Occupation taxes levied on a valuation of $45,676,850 at rate of $2.25 per $1,000 valuation.
[9] Rate on bank stock was $10 and on mortgages, $2.50. Of the total tax on bank stock, $8,540 is reported by the local officials as county revenue and $98,564 as city revenue.
[10] Per capita average not computed, because no reliable estimate of population could be made.

TABLE 28.—ASSESSED VALUATION OF PROPERTY, BASIS

[For a list of the cities arranged alphabetically by states, with the number

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.				REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE).[2]	
		Total.	Subject to general property taxes.		Subject to special property taxes.		
			Real property.[1]	Personal property.[1]		Real property.	Personal property.
17	Minneapolis, Minn	$188,424,849	$126,899,966	$49,012,423	$12,512,460	60	60
18	Jersey City, N. J	232,769,781	179,710,539	16,717,080	36,342,162	100	100
19	Indianapolis, Ind	176,665,190	131,476,300	45,188,890	.....	70	70
	City corporation	176,665,190	131,476,300	45,188,890	.....	70	70
	School district	176,665,190	131,476,300	45,188,890	.....	70	70
20	Louisville, Ky	166,302,330	103,016,724	63,285,606	.....	70	70
21	St. Paul, Minn	111,416,155	83,459,538	22,526,267	5,430,350	50	50
22	Providence, R. I	232,596,900	174,559,260	58,037,640	.....	100	100
23	Rochester, N. Y	164,156,983	142,581,985	7,180,250	14,394,748	80	80
24	Kansas City, Mo	152,916,045	[5] 93,716,580	[5] 48,430,735	10,768,730	50	50
	City corporation	142,147,315	93,716,580	48,430,735	.....	50	50
	School district	139,767,444	[7] 128,998,714	([7])	10,768,730	50	50
25	Toledo, Ohio	[5] 79,514,200	[5] 59,494,600	[5] 20,019,600	.....	60	60
	City corporation	79,514,200	59,494,600	20,019,600	.....	60	60
	School district	80,016,340	59,910,380	20,105,960	.....	60	60
26	Denver, Colo	122,356,680	94,514,300	27,842,380	.....	50	30
	City corporation	122,356,680	94,514,300	27,842,380	.....	50	30
	County	122,356,680	94,514,300	27,842,380	.....	50	30
	Five school districts	122,356,680	94,514,300	27,842,380	.....	50	30
27	Columbus, Ohio	[5] 90,417,430	[5] 68,672,260	[5] 21,745,170	.....	60	60
	City corporation	90,417,430	68,672,260	21,745,170	.....	60	60
	School district	91,142,990	69,306,750	21,836,240	.....	60	60
28	Los Angeles, Cal	[5] 265,190,030	[5] 201,977,343	[5] 63,212,687	.....	50	25
	City corporation	265,190,030	201,977,343	63,212,687	.....	50	25
	City school tax on property outside of city limits	3,087,790	2,763,510	324,280	.....	50	25
	School district; bond and interest tax on county valuation	259,501,834	[7] 259,501,834	([7])	.....	50	25
29	Worcester, Mass	130,199,376	103,733,750	26,119,200	346,426	100	100
30	Seattle, Wash	[5] 178,136,718	[5] 149,279,822	[5] 28,856,896	.....	47	40
	City corporation	178,136,718	149,279,822	28,856,896	.....	47	40
	School district	179,775,586	[7] 179,775,586	([7])	.....	47	40
31	Memphis, Tenn	80,353,161	62,077,565	18,275,596	.....	60	45
32	Omaha, Nebr	26,793,596	16,797,790	[5] 9,858,625	137,181	15	15
	City corporation	26,656,415	16,797,790	9,858,625	.....	15	15
	School district	25,094,988	16,797,790	8,160,017	137,181	15	15
33	New Haven, Conn	[5] 119,896,386	[5] 106,105,901	[5] 13,790,485	.....	100	100
	City corporation	119,896,386	106,105,901	13,790,485	.....	100	100
	School district	2,779,925	[7] 2,779,925	([7])	.....	100	100
34	Scranton, Pa	72,049,160	[7] 72,049,160	([7])	.....	80	80
	City corporation	72,049,160	[7] 72,049,160	([7])	.....	80	80
	School district	72,049,160	[7] 72,049,160	([7])	.....	80	80
35	Syracuse, N. Y	103,609,197	93,223,156	4,511,105	5,874,936	92	100
36	St. Joseph, Mo	37,339,610	[5] 22,553,920	[5] 11,957,950	2,827,740	60	60
	City corporation	34,511,870	22,553,920	11,957,950	.....	60	60
	School district	34,692,500	22,200,510	9,664,250	2,827,740	60	60
37	Portland, Oreg	[5] 215,579,835	[5] 155,217,481	[5] 60,362,354	.....	70	60
	City corporation	215,579,835	155,217,481	60,362,354	.....	70	60
	School district	219,015,205	157,690,948	61,324,257	.....	70	60
	Port of Portland	227,032,183	163,463,171	63,569,012	.....	70	60
38	Paterson, N. J	92,456,059	76,171,071	15,907,344	377,644	100	100
39	Atlanta, Ga	97,368,829	68,589,387	28,779,442	.....	60	60

[1] The grand total and group totals are the sum of the valuations reported for the various city corporations.
[2] For property subject to general property taxes.
[3] Average rate; for details, see page 55.
[4] Rate on bank stock was $10 and on mortgages, $2.50.
[5] Figures for city corporation.
[6] Average obtained by dividing the sum of the levies of all divisions by the valuation of city corporation.

OF ASSESSMENT, AND TAXES LEVIED: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 55.]

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 190

TAX RATES.				TAX LEVIES.				PER CAPITA.		City number.
Rate of general property taxes per $1,000 of—.		Rate of special property taxes per $1,000 of assessed valuation.	Rate of poll taxes.	Total.	General property taxes.	Special property taxes.	Poll taxes.	Total assessed valuation.	Property taxes.	
Assessed valuation.	Reported true value.									
[5] $21.27	$12.76	$3.44	.....	$3,784,850	$3,741,836	$43,014	.....	$633.30	$12.72	17
13.07	13.07	13.07	$1.00	3,047,567	2,566,964	474,929	$5,674	936.86	12.24	18
14.90	10.43	.....	0.50	2,654,403	2,632,311	.....	22,092	752.49	11.21	19
9.10	6.37	.....	0.50	1,629,745	1,607,653	.....	22,092	.....	.....	
5.80	4.06	.....	.....	1,024,658	1,024,658	.....	.....	.....	.....	
18.00	12.60	.....	.....	2,993,442	2,993,442	.....	.....	713.53	12.84	20
[5] 22.42	11.21	3.51	.....	2,394,749	2,375,683	19,066	.....	512.50	11.02	21
14.70	14.70	.....	1.00	3,454,014	3,419,174	.....	34,840	1,094.80	16.09	22
[5] 19.79	15.83	(4)	.....	3,037,776	2,963,098	74,678	.....	850.07	15.73	23
[6] 22.67	[6] 11.33	2.46	.....	3,251,918	3,225,427	26,491	.....	[6] 810.87	17.24	24
[5] 13.62	6.80	.....	.....	1,935,440	1,935,440	.....	.....	.....	.....	
10.00	5.00	2.46	.....	1,316,478	1,289,987	26,491	.....	.....	.....	
[6] 26.81	[6] 16.09	.....	.....	2,132,022	2,132,022	.....	.....	[6] 469.48	12.59	25
16.75	10.04	.....	.....	1,331,860	1,331,860	.....	.....	.....	.....	
10.00	6.00	.....	.....	800,162	800,162	.....	.....	.....	.....	
30.65	13.31	.....	.....	3,750,535	3,750,535	.....	.....	788.77	24.18	26
15.00	6.51	.....	.....	1,835,350	1,835,350	.....	.....	.....	.....	
7.50	3.26	.....	.....	917,675	917,675	.....	.....	.....	.....	
[5] 8.15	3.54	.....	.....	997,510	997,510	.....	.....	.....	.....	
[6] 26.15	[6] 15.69	.....	.....	2,364,256	2,364,256	.....	.....	[6] 594.73	15.55	27
16.57	9.94	.....	.....	1,498,398	1,498,398	.....	.....	.....	.....	
9.50	5.70	.....	.....	865,858	865,858	.....	.....	.....	.....	
[6] 12.84	[6] 5.18	.....	.....	3,404,089	3,404,089	.....	.....	(8)	(8)	28
[5] 12.43	5.02	.....	.....	3,295,768	3,295,768	.....	.....	.....	.....	
1.49	0.66	.....	.....	4,520	4,520	.....	.....	.....	.....	
0.40	[9] 0.17	.....	.....	103,801	103,801	.....	.....	.....	.....	
14.41	14.41	17.00	2.00	1,952,006	1,866,825	5,889	79,292	971.91	13.98	29
[6] 20.67	[6] 9.45	.....	.....	3,682,569	3,682,569	.....	.....	(8)	(8)	30
[5] 14.57	6.66	.....	.....	2,594,915	2,594,915	.....	.....	.....	.....	
6.00	[5] 2.76	.....	.....	1,087,654	1,087,654	.....	.....	.....	.....	
19.10	10.65	.....	.....	1,534,745	1,534,745	.....	.....	606.07	11.58	31
[6] 56.41	[6] 8.46	14.00	.....	1,505,553	1,503,632	1,921	.....	[6] 203.95	11.46	32
43.30	6.50	.....	.....	1,154,223	1,154,223	.....	.....	.....	.....	
14.00	2.10	14.00	.....	351,330	349,409	1,921	.....	.....	.....	
[6] 14.05	[6] 14.05	.....	(10)	1,696,657	1,683,998	.....	12,659	[6] 962.34	13.40	33
[5] 13.89	13.89	.....	(10)	1,677,705	1,665,140	.....	[10] 12,565	.....	.....	
[5] 6.78	6.78	.....	(11)	18,952	18,858	.....	[11] 94	.....	.....	
13.06	10.44	.....	2.00	997,918	940,662	.....	57,256	581.23	7.59	34
[5] 5.06	4.04	.....	1.00	392,897	364,269	.....	28,628	.....	.....	
8.00	6.40	.....	1.00	605,021	576,393	.....	28,628	.....	.....	
19.30	18.14	(4)	.....	1,963,563	1,920,431	43,132	.....	838.21	15.89	35
[6] 20.38	[6] 12.23	4.68	.....	716,742	703,494	13,248	.....	[6] 303.56	5.83	36
13.00	7.80	.....	.....	448,576	448,576	.....	.....	.....	.....	
8.00	4.80	4.68	.....	268,166	254,918	13,248	.....	.....	.....	
[6] 8.91	[6] 5.96	.....	.....	1,921,150	1,921,150	.....	.....	[6] 1,848.41	16.47	37
4.60	3.08	.....	.....	991,667	991,667	.....	.....	.....	.....	
3.00	2.01	.....	.....	657,045	657,045	.....	.....	.....	.....	
1.20	0.80	.....	.....	272,438	272,438	.....	.....	.....	.....	
12.19	12.19	12.19	1.00	1,150,015	1,122,160	4,602	23,253	801.57	9.77	38
12.50	7.50	.....	1.00	1,230,446	1,217,110	.....	13,336	888.85	11.11	39

[5] Valuation of personal property included in real property valuation.
[6] Per capita average not computed, because no reliable estimate of population could be made.
[9] Computed on estimated distribution of property into real and personal.
[10] Polls valued at $100 each and taxed at rates for general property taxes. In addition, taxes locally known as "poll taxes" and as "military commutation taxes" were levied, respectively, at the rate of $1 and $2 per capita.
[11] Polls valued at $100 each and taxed at rates for general property taxes.

TABLE 28.—ASSESSED VALUATION OF PROPERTY, BASIS

[For a list of the cities arranged alphabetically by states, with the number

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908—Continued.

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.				REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE).[2]	
		Total.	Subject to general property taxes.		Subject to special property taxes.		
			Real property.[1]	Personal property.[1]		Real property.	Personal property.
40	Richmond, Va	$106,186,794	$58,628,701	$47,558,093		75	100
41	Dayton, Ohio	[3] 57,847,060	[3] 43,971,460	[3] 13,875,600		60	60
	City corporation	57,847,060	43,971,460	13,875,600		60	60
	School district	57,954,080	44,050,990	13,903,090		60	60
42	Fall River, Mass	86,562,734	52,221,650	32,934,700	$1,406,384	100	100
43	Nashville, Tenn	69,459,393	46,527,390	22,932,003		75	75
44	Grand Rapids, Mich	80,046,002	54,498,677	25,547,325		80	80
45	Hartford, Conn	[3] 71,807,212	[3] 63,723,026	[3] 8,084,186		80	80
	City corporation	71,807,212	63,723,026	8,084,186		80	80
	Nine school districts	72,155,562	63,951,026	8,204,536		80	80
46	Cambridge, Mass	106,880,298	90,026,300	16,684,900	169,098	100	100

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

47	Albany, N.Y	$89,755,314	$74,630,905	$5,384,150	$9,740,259	100	100
48	Reading, Pa	52,724,600	52,606,600	118,000		75	75
	City corporation	52,724,600	52,606,600	118,000		75	75
	School district	52,724,600	52,606,600	118,000		75	75
49	Lowell, Mass	77,858,892	60,590,000	16,534,215	734,677	100	100
50	Trenton, N. J	66,689,176	57,269,050	8,797,275	622,851	100	100
51	Bridgeport, Conn	79,211,322	68,992,452	10,218,870		100	100
52	Camden, N. J	51,169,184	45,621,168	3,854,808	1,693,208	100	100
53	Wilmington, Del	49,659,406	49,659,406		([11])	80	
54	Des Moines, Iowa	19,386,645	14,754,880	4,631,765		25	25
	City corporation	19,386,645	14,754,880	4,631,765		25	25
	School district	19,386,645	14,754,880	4,631,765		25	25
55	Lynn, Mass	68,399,271	55,046,615	12,358,052	994,604	100	100
56	New Bedford, Mass	75,248,560	45,355,775	28,465,075	1,427,710	100	100
57	Kansas City, Kans	71,199,660	46,684,085	24,515,575		100	100
	City corporation	71,199,660	46,684,085	24,515,575		100	100
	School district	71,199,660	46,684,085	24,515,575		100	100
	Park district	71,199,660	46,684,085	24,515,575		100	100
58	Springfield, Mass	97,098,308	76,965,520	19,390,560	742,228	100	60
59	Troy, N. Y	[3] 61,229,555	[3] 53,801,357	[3] 2,972,501	[3] 4,455,697	98	([12])
	City corporation	61,229,555	53,801,357	2,972,501	4,455,697	98	([12])
	School district	7,537,100	7,115,000	290,500	131,600	98	([12])
60	Oakland, Cal	[3] 103,653,400	[3] 85,773,400	[3] 17,880,000		50	25
	City corporation	103,653,400	85,773,400	17,880,000		50	25
	City school tax on property outside of city limits	937,450	[16] 937,450	([16])		50	25
	School district; bond and interest tax on county valuation	97,778,832	83,980,750	13,798,082		50	25
	Golden Gate sanitary district	2,390,650	[16] 2,390,650	([16])		50	25
	Adeline sanitary district	608,800	[16] 608,800	([16])		50	25
61	Lawrence, Mass	56,473,458	42,687,025	13,331,025	455,408	100	100
62	Somerville, Mass	63,155,694	56,292,500	6,796,200	66,994	100	100
63	Duluth, Minn	36,057,904	25,978,197	8,023,021	2,056,686	40	33
	City corporation	36,057,904	25,978,197	8,023,021	2,056,686	40	33
	School district	36,057,904	25,978,197	8,023,021	2,056,686	40	33
64	Savannah, Ga	47,542,827	29,645,314	17,897,513		75	75
65	Norfolk, Va	51,628,057	36,179,480	6,403,740	9,044,837	60	30

[1] The grand total and group totals are the sum of the valuations reported for the various city corporations.
[2] For property subject to general property taxes.
[3] Figures for city corporation.
[4] Average obtained by dividing the sum of the levies of all divisions by the valuation of city corporation.
[5] Average rate; for details, see page 55.
[6] Rates vary from 20 cents to $2 per capita.
[7] So-called "poll taxes" were levied at the rate of $1, and so-called "military commutation taxes" at the rate of $2 per capita.
[8] Average rate. The local rates varied from $2.20 to $6 per $1,000 of assessed valuation.
[9] Rates vary from 20 to 60 cents per capita.

OF ASSESSMENT, AND TAXES LEVIED: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 55.]

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908—Continued.

TAX RATES.				TAX LEVIES.				PER CAPITA.		City number.
Rate of general property taxes per $1,000 of—		Rate of special property taxes per $1,000 of assessed valuation.	Rate of poll taxes.	Total.	General property taxes.	Special property taxes.	Poll taxes.	Total assessed valuation.	Property taxes.	
Assessed valuation.	Reported true value.									
$14.00	$11.82	.....	$0.50	$1,500,543	$1,486,615	.....	$13,928	$984.63	$13.78	40
[4]23.72	[4]14.23	.....	.....	1,372,051	1,372,051	.....	.....	[5]541.15	12.84	41
13.65	8.19	.....	.....	789,612	789,612	.....	.....	.....	.....	
10.05	6.03	.....	.....	582,439	582,439	.....	.....	.....	.....	
16.24	16.24	$19.20	2.00	1,470,184	1,382,893	$27,003	60,288	814.32	13.26	42
[5]14.48	10.86	.....	.....	1,005,758	1,005,758	.....	.....	656.03	9.50	43
15.50	12.40	.....	.....	1,241,041	1,241,041	.....	.....	770.63	11.95	44
[4]20.85	[4]16.68	.....	(6)	1,516,180	1,497,363	.....	18,817	[5]709.94	14.80	45
[5]16.80	13.44	.....	(7)	1,223,425	1,205,989	.....	17,436	.....	.....	
[5]4.04	3.23	.....	(8)	292,755	291,374	.....	1,381	.....	.....	
17.52	17.52	20.10	2.00	1,924,782	1,869,753	3,399	51,630	1,060.72	18.59	46

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

[5]$15.19	$15.19	(10)	.....	$1,289,329	$1,215,761	$73,568	.....	$897.56	$12.89	47
14.00	10.50	.....	$2.00	788,864	738,144	.....	$50,720	553.82	7.75	48
10.00	7.50	.....	1.00	552,606	527,246	.....	25,360	.....	.....	
4.00	3.00	.....	1.00	236,258	210,898	.....	25,360	.....	.....	
17.85	17.85	$20.40	2.00	1,441,886	1,376,663	14,987	50,236	818.35	14.63	49
9.66	9.66	9.66	1.00	662,895	638,088	6,017	18,790	735.25	7.10	50
[5]15.12	15.12	.....	(7)	1,205,980	1,197,947	.....	8,033	893.03	13.51	51
13.10	13.10	13.10	1.00	691,431	648,135	22,181	21,115	582.67	7.63	52
[5]14.60	11.68	(11)	.....	726,971	724,961	2,010	.....	566.24	8.29	53
65.02	16.26	.....	.....	1,260,602	1,260,602	.....	.....	231.57	15.06	54
[5]34.62	8.66	.....	.....	671,248	671,248	.....	.....	.....	.....	
30.40	7.60	.....	.....	589,354	589,354	.....	.....	.....	.....	
17.22	17.22	20.00	2.00	1,233,248	1,160,520	19,892	52,836	832.52	14.37	55
16.25	16.25	[5]18.94	2.00	1,269,862	1,199,316	27,042	43,504	923.14	15.04	56
10.56	10.56	.....	.....	751,868	751,868	.....	.....	880.76	9.30	57
5.90	5.90	.....	.....	420,078	420,078	.....	.....	.....	.....	
4.47	4.47	.....	.....	318,262	318,262	.....	.....	.....	.....	
0.19	0.19	.....	.....	13,528	13,528	.....	.....	.....	.....	
13.07	11.52	15.50	2.00	1,316,679	1,259,044	11,505	46,130	1,207.27	15.80	58
[4]19.87	[4]18.94	(12)	.....	1,128,439	1,096,694	31,745	.....	[5]795.20	14.66	59
[5]18.40	[14]18.03	(12)	.....	1,075,893	1,044,514	31,379	.....	.....	.....	
7.05	[14]6.91	(12)	.....	52,546	52,180	366	.....	.....	.....	
[4]12.70	[4]5.42	.....	.....	1,316,853	1,316,853	.....	.....	(15)	(15)	60
[5]11.94	5.09	.....	.....	1,237,349	1,237,349	.....	.....	.....	.....	
1.58	[17]0.67	.....	.....	1,458	1,458	.....	.....	.....	.....	
[5]0.76	0.33	.....	.....	74,690	74,690	.....	.....	.....	.....	
1.20	[17]0.51	.....	.....	2,869	2,869	.....	.....	.....	.....	
0.80	[17]0.34	.....	.....	487	487	.....	.....	.....	.....	
14.13	14.13	16.80	2.00	840,892	792,277	7,651	40,964	757.59	10.73	61
15.91	15.91	18.40	2.00	1,047,090	1,003,531	1,233	42,326	855.20	13.61	62
31.00	11.81	4.03	.....	1,062,325	1,054,038	8,287	.....	499.94	14.73	63
16.47	6.27	2.39	.....	564,919	560,000	4,919	.....	.....	.....	
14.53	5.53	1.64	.....	497,406	494,038	3,368	.....	.....	.....	
13.90	10.43	.....	.....	660,845	660,845	.....	.....	668.08	9.29	64
[5]16.53	8.62	[5]8.06	0.50	784,183	703,757	72,935	7,491	736.18	11.08	65

[10] Rate on bank stock was $10 and on mortgages, $2.50.
[11] Horses and mules are taxed at $1 each.
[12] Not reported.
[13] Rate on bank stock was $10 and on mortgages, $2.50. Of the total tax on bank stock $27,108 went to the city corporation and $366 to the school district.
[14] Computed on basis used in assessment of real property.
[15] Per capita average not computed, because no reliable estimate of population could be made.
[16] Valuation of personal property included in real property valuation.
[17] Computed on estimated distribution of property into real and personal.

TABLE 28.—ASSESSED VALUATION OF PROPERTY, BASIS

[For a list of the cities arranged alphabetically by states, with the number

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908—Continued.

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.				REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE).[2]	
		Total.	Subject to general property taxes.		Subject to special property taxes.		
			Real property.[1]	Personal property.[1]		Real property.	Personal property.
66	Yonkers, N. Y.	$69,787,797	$60,631,810	$3,345,500	$5,810,487	100	100
67	Schenectady, N. Y.	47,286,250	42,741,702	2,436,700	2,107,848	75	75
68	Hoboken, N. J.	65,429,204	57,884,600	3,174,400	4,370,204	100	100
69	Peoria, Ill.	[5] 11,677,277	[5] 8,375,994	[5] 3,301,283		20	20
	City corporation	11,677,277	8,375,994	3,301,283		20	20
	School district	12,025,858	8,678,713	3,347,145		20	20
	Pleasure, driveway, and park district	11,677,277	8,375,994	3,301,283		20	20
70	Utica, N. Y.	50,400,503	36,009,922	5,242,200	9,148,381	65	65
71	Manchester, N. H.	36,120,108	30,367,980	5,752,128		100	100
72	Evansville, Ind.	33,257,230	23,631,550	9,625,680		70	70
	City corporation	33,257,230	23,631,550	9,625,680		70	70
	School district	33,257,230	23,631,550	9,625,680		70	70
73	San Antonio, Tex.	[5] 62,740,785	[5] 45,152,615	[5] 17,588,170		80	80
	City corporation	62,740,785	45,152,615	17,588,170		80	80
	School district	54,661,470	40,304,905	14,356,565		80	80
74	Elizabeth, N. J.	52,065,175	44,243,839	5,449,708	2,371,628	100	100
75	Waterbury, Conn.	[5] 57,790,131	[5] 47,724,287	[5] 10,065,844		85	80
	City corporation	57,790,131	47,724,287	10,065,844		85	80
	Ten school districts	5,829,134	[9] 5,829,134	(9)		85	80
76	Salt Lake City, Utah	48,911,368	35,132,559	13,778,809		70	70
	City corporation	48,911,368	35,132,559	13,778,809		70	70
	School district	48,911,368	35,132,559	13,778,809		70	70
77	Wilkes-Barre, Pa.	[5] 44,873,819	[5] 44,734,654	[5] 139,165		60	60
	City corporation	44,873,819	44,734,654	139,165		60	60
	School district	43,836,873	43,706,133	130,740		60	60
78	Erie, Pa.	23,084,374	[14] 23,084,374	([14])		60	60
	City corporation	23,084,374	[14] 23,084,374	([14])		60	60
	School district	23,084,374	[14] 23,084,374	([14])		60	60
79	Houston, Tex.	51,513,615	41,330,083	10,183,532		50	50
80	Tacoma, Wash.	[5] 54,196,787	[5] 43,217,392	[5] 10,979,395		45	35
	City corporation	54,196,787	43,217,392	10,979,395		45	35
	School district	56,389,642	[9] 56,389,642	(9)		45	35
	Metropolitan Park board	52,684,693	[9] 52,684,693	(9)		45	35
81	Harrisburg, Pa.	41,792,207	[9] 41,792,207	(9)		67	67
	City corporation	41,792,207	[9] 41,792,207	(9)		67	67
	School district	41,792,207	[9] 41,792,207	(9)		67	67
82	Portland, Me.[17]	[5] 57,077,625	[5] 40,437,600	[5] 16,640,025		80	100
	City corporation	57,077,625	40,437,600	16,640,025		80	100
	Portland bridge district	60,192,061	[9] 60,192,061	(9)		80	100
83	Charleston, S. C.	17,870,775	13,083,085	4,787,690		50	50
	City corporation	17,870,775	13,083,085	4,787,690		50	50
	School district	17,870,775	13,083,085	4,787,690		50	50
84	Youngstown, Ohio	30,183,150	20,442,370	9,740,780		40	40
	City corporation	30,183,150	20,442,370	9,740,780		40	40
	School district	30,183,150	20,442,370	9,740,780		40	40
85	Dallas, Tex.	60,249,976	40,497,775	19,752,201		67	67
86	Terre Haute, Ind.	29,407,955	21,129,010	8,278,945		60	60
	City corporation	29,407,955	21,129,010	8,278,945		60	60
	School district	29,407,955	21,129,010	8,278,945		60	60

[1] The grand total and group totals are the sum of the valuations reported for the various city corporations.
[2] For property subject to general property taxes.
[3] Rate on bank stock was $10 and on mortgages, $2.50.
[4] Average rate; for details, see page 55.
[5] Figures for city corporation.
[6] Average obtained by dividing the sum of the levies of all divisions by the valuation of city corporation.
[7] Polls valued at $100 each and taxed at $1.86 per $100, which is the rate for state, county, and city general property taxes.
[8] So-called "poll taxes" were levied at the rate of $1, and so-called "military commutation taxes" at the rate of $2 per capita.
[9] Valuation of personal property included in real property valuation.

OF ASSESSMENT, AND TAXES LEVIED: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 55.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908—Continued.

TAX RATES.				TAX LEVIES.				PER CAPITA.		
Rate of general property taxes per $1,000 of—		Rate of special property taxes per $1,000 of assessed valuation.	Rate of poll taxes.	Total.	General property taxes.	Special property taxes.	Poll taxes.	Total assessed valuation.	Property taxes.	City number.
Assessed valuation.	Reported true value.									
$19.87	$19.87	[3] $2.81	.....	$1,287,552	$1,271,231	$16,321	.....	$1,004.10	$18.53	66
[4] 19.78	14.83	[5] 4.46	.....	903,050	893,655	9,395	.....	682.04	13.03	67
[4] 8.76	8.76	[4] 8.76	$1.00	574,616	534,795	38,295	$1,526	946.47	8.29	68
[6] 64.10	[6] 12.82	.....	.....	748,458	748,458	.....	.....	[6] 169.13	10.84	69
26.40	5.28	.....	.....	308,280	308,280	.....	.....	.....	.....	
30.00	6.00	.....	.....	360,776	360,776	.....	.....	.....	.....	
6.80	1.36	.....	.....	79,402	79,402	.....	.....	.....	.....	
17.69	11.50	[3] 6.89	.....	792,792	729,768	63,024	.....	741.13	11.66	70
15.09	15.09	.....	(7)	575,135	544,880	.....	[7] 30,255	536.90	8.10	71
17.90	12.53	.....	1.50	615,440	595,304	.....	20,136	503.02	9.00	72
11.40	7.98	.....	1.00	392,556	379,132	.....	13,424	.....	.....	
6.50	4.55	.....	0.50	222,884	216,172	.....	6,712	.....	.....	
[6] 14.59	[6] 11.67	.....	1.00	922,656	915,514	.....	7,142	[6] 952.94	13.91	73
[4] 11.19	8.96	.....	1.00	709,476	702,334	.....	7,142	.....	.....	
3.90	3.12	.....	.....	213,180	213,180	.....	.....	.....	.....	
9.60	9.60	9.60	1.00	514,539	477,082	22,769	14,688	794.45	7.63	74
[6] 13.43	[6] 11.30	.....	(8)	790,263	776,364	.....	13,899	[6] 882.44	11.85	75
[4] 13.10	11.02	.....	(8)	771,085	757,186	.....	13,899	.....	.....	
[10] 3.29	[11] 2.76	.....	.....	19,178	19,178	.....	.....	.....	.....	
22.00	15.40	.....	3.00	1,091,929	1,076,050	.....	15,879	772.90	17.00	76
13.00	9.10	.....	3.00	651,727	635,848	.....	15,879	.....	.....	
9.00	6.30	.....	.....	440,202	440,202	.....	.....	.....	.....	
[4] 11.40	[6] 6.84	.....	(12)	541,892	511,431	.....	30,461	[6] 713.17	8.13	77
6.50	3.90	.....	[13] 6.50	307,819	291,680	.....	[13] 16,139	.....	.....	
5.00	3.01	.....	1.00	234,073	219,751	.....	14,322	.....	.....	
23.00	13.80	.....	(15)	530,940	[15] 530,940	.....	(15)	369.69	8.50	78
14.00	8.40	.....	(15)	323,181	[15] 323,181	.....	(15)	.....	.....	
9.00	5.40	.....	(15)	207,759	[15] 207,759	.....	(15)	.....	.....	
18.00	9.00	.....	1.00	934,247	927,245	.....	7,002	833.63	15.01	79
[6] 20.55	[6] 8.74	.....	.....	1,113,509	1,113,509	.....	.....	(16)	(16)	80
[4] 11.80	5.02	.....	.....	639,757	639,757	.....	.....	.....	.....	
7.00	[11] 2.98	.....	.....	394,729	394,729	.....	.....	.....	.....	
1.50	[11] 0.64	.....	.....	79,023	79,023	.....	.....	.....	.....	
15.25	10.22	.....	1.00	644,331	637,331	.....	7,000	725.67	11.07	81
9.00	6.03	.....	.....	376,130	376,130	.....	.....	.....	.....	
6.25	4.19	.....	1.00	268,201	261,201	.....	7,000	.....	.....	
[6] 15.81	[6] 13.43	.....	2.00	933,231	902,407	.....	30,824	[6] 1,004.20	15.88	82
15.55	13.21	.....	2.00	918,231	887,407	.....	30,824	.....	.....	
0.25	[11] 1.12	.....	.....	15,000	15,000	.....	.....	.....	.....	
31.25	15.63	.....	.....	558,462	558,462	.....	.....	316.37	9.89	83
28.75	14.38	.....	.....	513,785	513,785	.....	.....	.....	.....	
2.50	1.25	.....	.....	44,677	44,677	.....	.....	.....	.....	
22.60	9.04	.....	.....	682,140	682,140	.....	.....	535.04	12.09	84
12.60	5.04	.....	.....	380,308	380,308	.....	.....	.....	.....	
10.00	4.00	.....	.....	301,832	301,832	.....	.....	.....	.....	
17.50	11.72	.....	.....	1,054,464	1,054,464	.....	.....	1,097.55	19 21	85
19.40	11.64	.....	1.24	581,027	570,514	.....	10,513	538.53	10.45	86
11.50	6.90	.....	0.50	342,430	338,191	.....	4,239	.....	.....	
7.90	4.74	.....	0.74	238,597	232,323	.....	6,274	.....	.....	

[10] Average rate.
[11] Computed on estimated distribution of property into real and personal.
[12] Occupation taxes are levied at rate of $6.50 per $1,000 valuation and poll taxes at $1 per capita.
[13] Occupation taxes levied on a valuation of $2,482,918 at rate of $6.50 per $1,000 valuation.
[14] Valuation of personal property and occupations included in real property valuation.
[15] Polls valued according to occupations and taxed at regular property tax rate. Amount of occupation tax levies included in general property taxes.
[16] Per capita average not computed, because no reliable estimate of population could be made.
[17] The Portland water district is omitted from this table since it levies no taxes.

TABLE 28.—ASSESSED VALUATION OF PROPERTY, BASIS

[For a list of the cities arranged alphabetically by states, with the number

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908—Continued.

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.				REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE).[2]	
		Total.	Subject to general property taxes.		Subject to special property taxes.	Real property.	Personal property.
			Real property.[1]	Personal property.[1]			
87	Akron, Ohio	[3] $26,644,900	[3] $18,482,520	[3] $8,162,380	.....	45	50
	City corporation	26,644,900	18,482,520	8,162,380	.....	45	50
	School district	26,700,930	18,528,800	8,172,130	.....	45	50
88	Fort Wayne, Ind	30,946,740	23,077,460	7,869,280	.....	65	65
	City corporation	30,946,740	23,077,460	7,869,280	.....	65	65
	School district	30,946,740	23,077,460	7,869,280	.....	65	65
89	Holyoke, Mass	45,889,500	34,458,380	10,935,550	$495,570	100	100
90	Brockton, Mass	38,609,314	31,553,975	6,727,649	327,690	100	100
91	Covington, Ky	25,319,119	19,194,643	6,124,476	.....	75	75
92	Lincoln, Nebr	[3] 8,517,308	[3] 4,787,780	[3] 3,729,528	.....	20	20
	City corporation	8,517,308	4,787,780	3,729,528	.....	20	20
	School district	9,090,466	[5] 9,090,466	([5])	.....	20	20
93	Saginaw, Mich	25,210,038	16,213,600	8,996,438	.....	100	100

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

94	Altoona, Pa	$22,991,640	[5] $22,991,640	([5])	.....	60	60
	City corporation	22,991,640	[5] 22,991,640	([5])	.....	60	60
	School district	22,991,640	[5] 22,991,640	([5])	.....	60	60
95	Spokane, Wash	[3] 62,180,940	[3] 50,659,595	[3] $11,521,345	.....	60	60
	City corporation	62,180,940	50,659,595	11,521,345	.....	60	60
	School district	62,190,794	[5] 62,190,794	([5])	.....	60	60
96	Lancaster, Pa	20,941,274	[5] 20,941,274	([5])	.....	60	60
	City corporation	20,941,274	[5] 20,941,274	([5])	.....	60	60
	School district	20,941,274	[5] 20,941,274	([5])	.....	60	60
97	Birmingham, Ala	43,626,985	36,675,391	6,951,594	.....	50	50
98	Bayonne, N. J	37,396,938	32,733,574	4,043,750	$619,614	85	85
99	South Bend, Ind	22,917,800	15,200,980	7,716,820	.....	50	50
	City corporation	22,917,800	15,200,980	7,716,820	.....	50	50
	School district	22,917,800	15,200,980	7,716,820	.....	50	50
100	Butte, Mont	22,306,519	[5] 22,306,519	([5])	.....	75	75
	City corporation	22,306,519	[5] 22,306,519	([5])	.....	75	75
	School district	22,306,519	[5] 22,306,519	([5])	.....	75	75
101	McKeesport, Pa	23,103,637	[5] 23,103,637	([5])	.....	50	50
	City corporation	23,103,637	[5] 23,103,637	([5])	.....	50	50
	School district	23,103,637	[5] 23,103,637	([5])	.....	50	50
102	Pawtucket, R. I	44,608,700	38,122,280	6,486,420	.....	100	100
103	Sioux City, Iowa	8,532,684	5,949,839	2,582,845	.....	25	25
	City corporation	8,532,684	5,949,839	2,582,845	.....	25	25
	School district	8,532,684	5,949,839	2,582,845	.....	25	25
104	Johnstown, Pa	17,344,622	[5] 17,344,622	([5])	.....	60	60
	City corporation	17,344,622	[5] 17,344,622	([5])	.....	60	60
	School district	17,344,622	[5] 17,344,622	([5])	.....	60	60
105	Dubuque, Iowa	[3] 24,636,180	[3] 17,812,840	[3] 6,823,340	.....	100	100
	City corporation	24,636,180	17,812,840	6,823,340	.....	100	100
	School district	[6] 7,587,517	5,664,797	1,922,720	.....	100	100
106	Binghamton, N. Y	26,506,933	22,588,584	1,566,250	2,352,099	80	70
107	Mobile, Ala	27,116,772	18,641,401	8,475,371	.....	60	60
108	Augusta, Ga	25,002,082	15,993,005	9,009,077	.....	80	80

[1] The grand total and group totals are the sum of the valuations reported for the various city corporations.
[2] For property subject to general property taxes.
[3] Figures for city corporation.
[4] Average obtained by dividing the sum of the levies of all divisions by the valuation of city corporation.
[5] Valuation of personal property included in real property valuation.

OF ASSESSMENT, AND TAXES LEVIED: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 55.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908—Continued.

TAX RATES.				TAX LEVIES.				PER CAPITA.		
Rate of general property taxes per $1,000 of—		Rate of special property taxes per $1,000 of assessed valuation.	Rate of poll taxes.	Total.	General property taxes.	Special property taxes.	Poll taxes.	Total assessed valuation.	Property taxes.	City number.
Assessed valuation.	Reported true value.									
[4] $27.02	[4] $12.54			$720,006	$720,006			[5] $498.89	$13.48	87
16.40	7.61			436,976	436,976					
10.60	4.93			283,030	283,030					
17.90	11.64		$2.75	580,182	553,947		$26,235	581.72	10.41	88
11.00	7.16		2.00	359,494	340,414		19,080			
6.90	4.48		0.75	220,688	213,533		7,155			
14.86	14.86	$17.40	2.00	709,781	674,524	$8,623	26,634	874.65	13.02	89
18.23	18.23	20.90	2.00	736,986	697,227	6,849	32,910	736.37	13.43	90
17.00	12.75			430,425	430,425			495.43	8.42	91
[4] 56.31	[4] 11.26		1.00	489,628	479,628		10,000	[5] 167.17	9.41	92
35.50	7.11		1.00	312,364	302,364		10,000			
19.50	3.90			177,264	177,264					
20.26	20.26			510,976	510,976			495.53	10.04	93

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

$17.00	$10.20			$390,857	$390,857			$461.25	$7.84	94
10.00	6.00			229,916	229,916					
7.00	4.20			160,941	160,941					
[4] 17.43	[4] 10.46			1,083,858	1,083,858			([6])	([6])	95
[7] 9.94	5.96			617,501	617,501					
7.50	4.50			466,357	466,357					
13.00	7.80		$1.00	279,236	272,236		$7,000	427.22	5.55	96
8.00	4.80			167,530	167,530					
5.00	3.00		1.00	111,706	104,706		7,000			
10.00	5.00			436,270	436,270			902.78	9.03	97
13.35	11.34	$13.35		499,099	490,830	$8,269		779.33	10.40	98
21.20	10.60		1.00	496,539	485,857		10,682	483.45	10.25	99
12.90	6.45		0.50	300,980	295,639		5,341			
8.30	4.15		0.50	195,559	190,218		5,341			
17.60	13.20		2.00	407,593	392,593		15,000	471.00	8.29	100
12.10	9.07		2.00	284,907	269,907		15,000			
5.50	4.13			122,686	122,686					
20.75	10.37			479,400	479,400			499.39	10.36	101
10.75	5.37			248,364	248,364					
10.00	5.00			231,036	231,036					
14.74	14.74		1.00	662,574	657,376		5,198	972.48	14.33	102
70.84	17.71			604,455	604,455			186.89	13.24	103
[7] 40.34	10.08			344,208	344,208					
30.50	7.63			260,247	260,247					
21.03	12.63		2.00	385,013	364,835		20,178	381.79	8.03	104
11.00	6.60		1.00	200,880	190,791		10,089			
[7] 10.03	6.03		1.00	184,133	174,044		10,089			
[4] 18.24	[4] 18.24			449,258	449,258			[5] 543.52	9.91	105
13.00	13.00			320,270	320,270					
17.00	17.00			128,988	128,988					
21.17	16.78	[8] 6.30		526,104	511,293	14,811		586.89	11.65	106
11.50	6.90			311,843	311,843			610.99	7.03	107
12.50	10.00			312,526	312,526			563.71	7.05	108

[6] Per capita average not computed, because no reliable estimate of population could be made.
[7] Average rate; for details, see page 55.
[8] School district taxes assessed on county valuation.
Rate on bank stock was $10 and on mortgages, $2.50.

TABLE 28.—ASSESSED VALUATION OF PROPERTY, BASIS

[For a list of the cities arranged alphabetically by states, with the number

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908—Continued.

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.				REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE).[2]	
		Total.	Subject to general property taxes.		Subject to special property taxes.		
			Real property.[1]	Personal property.[1]		Real property.	Personal property.
109	East St. Louis, Ill	[3]$7,405,254	[3]$5,270,107	[3]$2,135,147		65	50
	City corporation	7,405,254	5,270,107	2,135,147		65	50
	School district	8,386,278	[5]8,386,278	([6])		65	50
110	Passaic, N. J	28,432,904	24,736,875	3,559,100	$136,929	100	100
111	Topeka, Kans	44,210,250	31,006,280	13,203,970		100	100
	City corporation	44,210,250	31,006,280	13,203,970		100	100
	School district	44,210,250	31,006,280	13,203,970		100	100
112	Allentown, Pa	31,360,486	31,245,306	115,180		80	80
	City corporation	31,360,486	31,245,306	115,180		80	80
	School district	31,360,486	31,245,306	115,180		80	80
113	Atlantic City, N. J	52,273,689	48,764,654	3,509,035		67	67
114	Springfield, Ohio	[3]21,532,350	[3]14,491,620	[3]7,040,730		65	65
	City corporation	21,532,350	14,491,620	7,040,730		65	65
	School district	22,195,770	14,835,790	7,359,980		65	65
115	Montgomery, Ala	20,814,983	14,364,473	6,450,510		50	50
116	Davenport, Iowa	[3]22,644,625	[3]13,487,395	[3]9,157,230		50	50
	City corporation	22,644,625	13,487,395	9,157,230		50	50
	School district	11,683,814	[5]11,683,814	([5])		50	50
117	Little Rock, Ark	[3]20,274,540	[3]13,424,840	[3]6,849,700		33	33
	City corporation	20,274,540	13,424,840	6,849,700		33	33
	School district	20,858,865	[5]20,858,865	([5])		33	33
118	Wheeling, W. Va	60,528,390	36,715,565	23,812,825		100	100
	City corporation	60,528,390	36,715,565	23,812,825		100	100
	School district	60,528,390	36,715,565	23,812,825		100	100
119	Springfield, Ill	[3]9,026,219	[3]6,491,244	[3]2,534,975		15	15
	City corporation	9,026,219	6,491,244	2,534,975		15	15
	School district	9,334,804	[5]9,334,804	([5])		15	15
	Pleasure, driveway, and park district	9,026,219	6,491,244	2,534,975		15	15
120	York, Pa	20,052,846	19,982,201	70,645		67	67
	City corporation	20,052,846	19,982,201	70,645		67	67
	School district	20,052,846	19,982,201	70,645		67	67
121	Malden, Mass	33,601,500	26,867,400	6,625,800	108,300	100	100
122	Wichita, Kans	42,878,111	29,696,355	13,181,756		100	100
	City corporation	42,878,111	29,696,355	13,181,756		100	100
	School district	42,878,111	29,696,355	13,181,756		100	100
123	Bay City, Mich	15,762,652	12,151,171	3,611,481		100	100
124	South Omaha, Nebr	[3]23,636,191	[3]15,127,870	[3]8,508,321		[3]100	[3]100
	City corporation	23,636,191	15,127,870	8,508,321		100	100
	School district	4,286,995	[5]4,286,995	([5])		20	20
125	Quincy, Ill	6,011,163	3,977,722	2,033,441		20	20
	City corporation	6,011,163	3,977,722	2,033,441		20	20
	School district	6,011,163	3,977,722	2,033,441		20	20
126	Newcastle, Pa	17,532,260	17,479,300	52,960		60	60
	City corporation	17,532,260	17,479,300	52,960		60	60
	School district	17,532,260	17,479,300	52,960		60	60
127	Superior, Wis	18,147,103	15,480,043	2,667,060		63	55
128	Canton, Ohio	[3]17,282,600	[3]12,790,860	[3]4,491,740		50	30
	City corporation	17,282,600	12,790,860	4,491,740		50	30
	School district	17,400,530	12,864,660	4,535,870		50	30
129	Jacksonville, Fla	24,296,800	19,164,620	5,132,180		80	80

[1] The grand total and group totals are the sum of the valuations reported for the various city corporations.
[2] For property subject to general property taxes.
[3] Figures for city corporation.
[4] Average obtained by dividing the sum of the levies of all divisions by the valuation of city corporation.
[5] Valuation of personal property included in real property valuation.
[6] Computed on estimated distribution of property into real and personal.

OF ASSESSMENT, AND TAXES LEVIED: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 55.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908—Continued.

TAX RATES.				TAX LEVIES.				PER CAPITA.		
Rate of general property taxes per $1,000 of—		Rate of special property taxes per $1,000 of assessed valuation.	Rate of poll taxes.	Total.	General property taxes.	Special property taxes.	Poll taxes.	Total assessed valuation.	Property taxes.	City number.
Assessed valuation.	Reported true value.									
[4] $71.61	[4] $42.84			$530,322	$530,322			[3] $167.91	$12.02	109
35.30	21.26			263,188	263,188					
33.90	[6] 18.94			267,134	267,134					
9.20	9.20	$9.20	$1.00	266,682	259,230	$1,260	$6,192	650.30	5.96	110
12.30	12.30			543,720	543,720			1,011.72	12.44	111
6.30	6.30			278,491	278,491					
6.00	6.00			265,229	265,229					
11.40	9.12		2.00	381,465	357,509		23,956	717.86	8.18	112
6.40	5.12		1.00	212,685	200,707		11,978			
5.00	4.00		1.00	168,780	156,802		11,978			
13.62	9.13		1.00	720,271	712,229		8,042	1,203.19	16.39	113
[4] 21.76	[4] 14.15			468,617	468,617			[3] 496.84	10.81	114
13.62	8.85			293,271	293,271					
7.90	5.13			175,346	175,346					
11.25	5.63			234,169	234,169			485.34	5.46	115
[4] 27.82	[4] 13.91			629,979	629,979			[3] 532.54	14.82	116
[7] 17.91	8.96			405,650	405,650					
19.20	9.60			224,329	224,329					
[4] 13.45	[4] 4.44		1.00	285,888	272,728		13,160	[3] 477.67	6.43	117
6.25	2.06			126,716	126,716					
7.00	2.31		1.00	159,172	146,012		13,160			
7.35	7.35			444,883	444,883			1,428.77	10.50	118
3.50	3.50			211,849	211,849					
3.85	3.85			233,034	233,034					
[4] 56.25	[4] 8.44			507,704	507,704			[3] 214.25	12.05	119
21.30	3.20			192,365	192,365					
27.00	4.05			252,097	252,097					
7.00	1.05			63,242	63,242					
15.50	10.39		[8]	329,916	310,819		[8] 19,097	489.26	7.58	120
8.50	5.69		[9] 8.50	177,262	170,449		[9] 6,813			
7.00	4.69		[10]	152,654	140,370		[10] 12,284			
16.43	16.43	19.20	2.00	575,011	550,160	2,079	22,772	826.40	13.58	121
9.00	9.00			385,889	385,889			1,054.55	9.49	122
5.70	5.70			244,391	244,391					
3.30	3.30			141,498	141,498					
23.82	23.82			375,646	375,646			388.87	9.27	123
[4] 11.63	[4] 11.63			274,942	274,942			[3] 585.75	6.81	124
8.64	8.64			204,207	204,207					
16.50	3.30			70,735	70,735					
62.40	12.48			375,227	375,227			150.06	9.37	125
40.40	8.08			242,953	242,953					
22.00	4.40			132,274	132,274					
18.50	11.10		[11]	339,753	324,371		[11] 15,382	439.39	8.13	126
10.50	6.30		[11]	199,495	184,113		[11] 15,382			
8.00	4.80			140,258	140,258					
[7] 26.29	16.22			477,072	477,072			455.65	11.98	127
[4] 24.57	[4] 10.47			424,674	424,674			[3] 437.49	10.75	128
13.90	5.92			240,228	240,228					
10.60	4.52			184,446	184,446					
[7] 17.03	13.62			413,757	413,757			616.31	10.50	129

[7] Average rate; for details, see page 55.
[8] Rate of occupation tax is $8.50 per $1,000 valuation for city corporation and $2.50 for school district. Rate of poll tax is $1 per capita.
[9] Occupation taxes levied on valuation of $801,575 at rate of $8.50 per $1,000 valuation.
[10] Occupation taxes levied on valuation of $801,575 at rate of $2.50 per $1,000 valuation, and poll taxes at $1 per capita.
[11] Occupation taxes levied on valuation of $794,330 at rate of $10.50 per $1,000 valuation, and poll taxes at $1 per capita.

TABLE 28.—ASSESSED VALUATION OF PROPERTY, BASIS

[For a list of the cities arranged alphabetically by states, with the number

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908—Continued.

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.				REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE).[2]	
		Total.	Subject to general property taxes.		Subject to special property taxes.		
			Real property.[1]	Personal property.[1]		Real property.	Personal property.
130	Chester, Pa.	$17,351,430	$17,328,155	$23,275	.....	70	70
	City corporation	17,351,430	17,328,155	23,275	.....	70	70
	School district	17,351,430	17,328,155	23,275	.....	70	70
131	Chelsea, Mass.	20,987,600	18,416,050	2,571,550	.....	100	100
132	Joplin, Mo.	7,917,145	[3]5,233,450	[3]2,344,771	$338,924	40	40
	City corporation	7,578,221	5,233,450	2,344,771	.....	40	40
	School district	7,987,040	5,580,336	2,067,780	338,924	40	40
133	Newton, Mass.	69,147,600	50,984,650	18,027,900	135,050	100	100
134	Salem, Mass.	31,067,670	21,893,200	8,633,400	541,070	100	100
135	Haverhill, Mass.	29,580,320	22,844,100	5,972,310	763,910	100	100
136	Rockford, Ill.	9,797,798	6,516,198	3,281,600	.....	15	15
	City corporation	9,797,798	6,516,198	3,281,600	.....	15	15
	School district	9,797,798	6,516,198	3,281,600	.....	15	15
137	Knoxville, Tenn.	19,357,339	15,045,140	4,312,199	.....	70	70
138	Galveston, Tex.	25,595,377	20,493,704	5,101,673	.....	67	67
	City corporation	25,595,377	20,493,704	5,101,673	.....	67	67
	School district	25,595,377	20,493,704	5,101,673	.....	67	67
139	Elmira, N. Y.	22,324,699	18,309,557	1,311,880	2,703,262	80	60
140	New Britain, Conn.	26,702,614	18,737,770	7,964,844	.....	75	75
141	Oklahoma City, Okla.	[3]26,729,162	[3]18,786,834	[3]7,942,328	.....	60	60
	City corporation	26,729,162	18,786,834	7,942,328	.....	60	60
	School district	28,648,126	19,889,670	8,758,456	.....	60	60
142	Kalamazoo, Mich.	[3]19,861,835	[3]13,317,175	[3]6,544,660	.....	65	65
	City corporation	19,861,835	13,317,175	6,544,660	.....	65	65
	School district	20,371,085	13,698,743	6,672,342	.....	65	65
143	Woonsocket, R. I.	19,683,950	16,686,900	2,997,050	.....	67	50
144	Chattanooga, Tenn.	22,959,191	16,346,700	6,612,491	.....	65	65
145	Racine, Wis.	22,071,040	16,472,690	5,598,350	.....	50	50
146	Fitchburg, Mass.	27,752,413	21,553,175	5,880,215	319,023	100	100
147	Auburn, N. Y.	19,080,751	16,552,585	968,016	1,560,150	83	100
148	Joliet, Ill.	4,037,808	2,914,583	1,123,225	.....	20	20
	City corporation	4,037,808	2,914,583	1,123,225	.....	20	20
	City schools	4,037,808	2,914,583	1,123,225	.....	20	20
	Township high school	4,037,808	2,914,583	1,123,225	.....	20	20
149	Macon, Ga.	21,791,412	13,681,244	8,110,168	.....	66	66
150	West Hoboken, N. J.	21,450,150	19,885,250	1,564,900	.....	100	100
151	Everett, Mass.	25,392,200	21,977,000	3,415,200	.....	100	100
152	Oshkosh, Wis.	19,102,153	14,204,110	4,898,043	.....	68	68
153	Sacramento, Cal.	[3]28,521,380	[3]22,560,850	[3]5,960,530	.....	60	40
	City corporation	28,521,380	22,560,850	5,960,530	.....	60	40
	School district	32,347,935	25,903,965	6,443,970	.....	60	40
154	Pueblo, Colo.	[3]16,134,603	[3]13,539,117	[3]2,595,486	.....	50	50
	City corporation	16,134,603	13,539,117	2,595,486	.....	50	50
	School district No. 1	8,727,688	[3]8,727,688	([5])	.....	50	50
	School district No. 2	7,407,069	[3]7,407,069	([5])	.....	50	50
155	Newport, Ky.	13,885,583	11,555,565	2,330,018	.....	67	67
156	Taunton, Mass.	22,269,221	16,425,005	4,976,031	868,185	100	100
157	La Crosse, Wis.	20,256,572	13,815,874	6,440,698	.....	87	100
158	Fort Worth, Tex.	38,286,580	26,483,490	11,803,090	.....	55	55
	San Juan, P. R.	17,664,247	10,922,923	6,741,324	.....	100	100

[1] The grand total and group totals are the sum of the valuations reported for the various city corporations.
[2] For property subject to general property taxes.
[3] Figures for city corporation.
[4] Average obtained by dividing the sum of the levies of all divisions by the valuation of city corporation.
[5] Estimated.

OF ASSESSMENT, AND TAXES LEVIED: 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 55.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908—Continued.

TAX RATES.				TAX LEVIES.				PER CAPITA.		
Rate of general property taxes per $1,000 of—		Rate of special property taxes per $1,000 of assessed valuation.	Rate of poll taxes.	Total.	General property taxes.	Special property taxes.	Poll taxes.	Total assessed valuation.	Property taxes.	City number.
Assessed valuation.	Reported true value.									
$16.00	$11.20	.....	$1.00	$285,931	$277,623	.....	$8,308	$441.09	$7.06	130
10.00	7.00	.....	.....	173,514	173,514	.....	.....	.....	.....	
6.00	4.20	.....	1.00	112,417	104,109	.....	8,308	.....	.....	
19.37	19.37	.....	2.00	424,500	406,620	.....	17,880	535.15	10.37	131
[4]29.17	[4]11.67	[5]$13.89	.....	225,740	221,033	$4,707	.....	[3]203.59	5.81	132
14.00	5.61	.....	.....	106,307	106,307	.....	.....	.....	.....	
15.00	6.00	[5]13.89	.....	119,433	114,726	4,707	.....	.....	.....	
15.55	15.55	18.20	2.00	1,096,195	1,073,169	2,458	20,568	1,783.49	27.74	133
15.48	15.48	18.60	2.00	504,757	472,569	10,064	22,124	804.26	12.49	134
16.11	16.11	19.00	2.00	502,702	464,296	14,514	23,892	773.89	12.53	135
39.63	5.94	.....	.....	388,287	388,287	.....	.....	262.32	10.40	136
17.33	2.60	.....	.....	169,796	169,796	.....	.....	.....	.....	
22.30	3.34	.....	.....	218,491	218,491	.....	.....	.....	.....	
17.00	11.90	.....	1.00	336,300	329,075	.....	7,225	520.51	8.85	137
18.38	12.31	.....	.....	470,443	470,443	.....	.....	709.13	13.03	138
16.38	10.97	[5]	.....	419,252	419,252	.....	.....	.....	.....	
2.00	1.34	.....	.....	51,191	51,191	.....	.....	.....	.....	
[6]20.31	15.89	[7]4.66	.....	411,023	398,426	12,597	.....	624.40	11.50	139
[6]16.17	12.13	.....	[8]	439,375	431,717	.....	7,658	750.92	12.14	140
[4]17.55	[4]10.53	.....	.....	468,993	468,993	.....	.....	[3]752.70	13.21	141
7.90	4.74	.....	.....	211,160	211,160	.....	.....	.....	.....	
9.00	5.40	.....	.....	257,833	257,833	.....	.....	.....	.....	
[4]17.62	[4]11.45	.....	.....	349,956	349,956	.....	.....	[3]564.90	9.95	142
10.00	6.50	.....	.....	198,615	198,615	.....	.....	.....	.....	
7.45	4.83	.....	.....	151,341	151,341	.....	.....	.....	.....	
14.34	9.14	.....	1.00	284,626	282,341	.....	2,285	569.06	8.16	143
16.50	10.73	.....	.....	378,827	378,827	.....	.....	664.81	10.97	144
16.37	8.19	.....	.....	361,340	361,340	.....	.....	645.31	10.56	145
16.96	16.96	19.60	2.00	490,430	465,075	6,253	19,102	818.29	13.90	146
[6]24.32	20.38	[7]5.59	.....	434,892	426,169	8,723	.....	563.94	12.85	147
63.00	12.60	.....	.....	254,382	254,382	.....	.....	121.88	7.68	148
24.00	4.80	.....	.....	96,907	96,907	.....	.....	.....	.....	
28.00	5.60	.....	.....	113,059	113,059	.....	.....	.....	.....	
11.00	2.20	.....	.....	44,416	44,416	.....	.....	.....	.....	
12.50	8.25	.....	2.00	276,289	272,393	.....	3,896	663.60	8.30	149
6.45	6.45	.....	1.00	139,942	138,388	.....	1,554	656.49	4.24	150
16.61	16.61	.....	2.00	440,401	421,827	.....	18,574	794.10	13.19	151
16.40	11.15	.....	.....	313,201	313,201	.....	.....	597.90	9.80	152
[4]19.74	[4]10.72	.....	.....	563,090	563,090	.....	.....	[3]902.58	17.82	153
16.00	8.69	.....	.....	456,342	456,342	.....	.....	.....	.....	
3.30	1.80	.....	.....	106,748	106,748	.....	.....	.....	.....	
[4]30.96	[4]15.48	.....	.....	499,571	499,571	.....	.....	[3]511.28	15.83	154
[6]19.70	9.85	.....	.....	317,884	317,884	.....	.....	.....	.....	
11.94	5.97	.....	.....	104,209	104,209	.....	.....	.....	.....	
10.46	5.23	.....	.....	77,478	77,478	.....	.....	.....	.....	
[6]16.98	11.38	.....	.....	235,757	235,757	.....	.....	447.84	7.60	155
16.03	16.03	19.40	2.00	378,775	343,075	16,842	18,858	720.08	11.64	156
13.21	11.99	.....	.....	267,548	267,548	.....	.....	694.03	9.17	157
17.50	9.63	.....	.....	670,015	670,015	.....	.....	[10]	[10]	158
14.00	14.00	.....	.....	247,299	247,299	.....	.....	[10]	[10]	

[6] Average rate; for details, see page 55.
[7] Rate on bank stock was $10 and on mortgages, $2.50.
[8] So-called "poll taxes" were levied at the rate of $1 and so-called "military commutation taxes" at the rate of $2 per capita.
[9] Valuation of personal property included in real property valuation.
[10] Per capita average not computed, because no reliable estimate of population could be made.

TABLE 29.—PAYMENTS AND RECEIPTS FOR MEETING GOVERNMENTAL

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	PAYMENTS FOR MEETING GOVERNMENTAL COSTS.									
		Total payments for meeting governmental costs.	For revenue expenditures.								On account of debt.[1]
			All revenue expenditures.	Expenses and interest.						Outlays.	
				All expenses and interest.	Expenses.				Interest.		
					General and special service expenses.	Expenses of municipal service enterprises.	Expenses of invested funds.	Expenses of public service enterprises.			
	Grand total	$773,351,876	$770,641,017	$498,159,839	$395,353,224	$1,796,679	$468,592	$30,881,001	$69,660,343	$272,481,178	$2,710,859
	Group I	517,912,910	517,700,569	337,827,230	268,605,762	1,219,647	391,923	19,091,405	48,518,493	179,873,339	212,341
	Group II	125,449,242	124,673,910	75,928,004	60,526,349	317,300	51,645	5,239,888	9,792,822	48,745,906	775,332
	Group III	75,550,944	74,732,362	48,687,983	38,555,746	16,789	10,897	3,791,645	6,312,906	26,044,379	818,582
	Group IV	54,438,780	53,534,176	35,716,622	27,665,367	242,943	14,127	2,758,063	5,036,122	17,817,554	904,604
	GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.										
1	New York, N. Y	$222,719,953	$222,719,953	$139,362,254	$104,878,359	$52,319	$2,983	$6,844,224	$27,584,369	$83,357,699	
2	Chicago, Ill	59,900,021	59,900,021	42,233,297	35,402,861	611,294	17,992	2,229,531	3,971,619	17,666,724	
3	Philadelphia, Pa	44,222,134	44,222,134	29,862,917	24,707,770		312,267	2,568,162	2,274,718	14,359,217	
4	St. Louis, Mo	21,733,940	21,733,940	13,738,442	11,815,668	37,259	15,751	1,094,490	775,274	7,995,498	
5	Boston, Mass	27,762,927	27,762,927	22,409,466	16,756,476	152,987	5,013	1,385,454	4,109,536	5,353,461	
6	Baltimore, Md	15,042,691	15,042,691	9,700,506	7,557,123			844,798	1,298,585	5,342,185	
7	Pittsburg, Pa	19,031,497	19,031,497	11,951,668	9,464,250	270,600	1,155	827,427	1,388,236	7,079,829	
8	Cleveland, Ohio	14,728,506	14,728,506	9,268,448	7,414,785		9,412	530,083	1,314,168	5,460,058	
9	Buffalo, N. Y	11,190,694	11,190,694	8,020,842	6,609,699		5,530	618,613	787,000	3,169,852	
10	San Francisco, Cal	12,706,689	12,706,689	8,629,817	8,525,184		600		104,033	4,076,872	
11	Detroit, Mich	10,548,799	10,548,799	6,918,647	6,028,077		418	507,782	382,370	3,630,152	
12	Cincinnati, Ohio	14,348,880	14,348,880	8,581,233	6,364,724		15,691	539,111	1,661,707	5,767,647	
13	Milwaukee, Wis	8,441,246	8,441,246	5,757,104	5,104,495		82	259,709	392,818	2,684,142	
14	New Orleans, La	11,173,299	11,173,299	5,185,455	4,061,525	95,188	471	82,381	945,890	5,987,844	
15	Washington, D. C	13,365,422	13,153,081	8,711,497	7,783,112		2,393	476,392	449,600	4,441,584	$212,341
16	Newark, N. J	10,996,212	10,996,212	7,495,637	6,131,654		2,165	283,248	1,078,570	3,500,575	
	GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.										
17	Minneapolis, Minn	$6,498,335	$6,498,335	$4,229,683	$3,693,316		$893	$157,498	$377,976	$2,268,652	
18	Jersey City, N. J	5,596,036	5,596,036	4,564,334	2,809,185		2,767	985,707	766,675	1,031,702	
19	Indianapolis, Ind	5,001,803	5,001,803	2,892,462	2,652,243	$59,443	392	24,085	156,299	2,109,341	
20	Louisville, Ky	5,673,736	5,673,736	3,551,540	2,729,686		31,741	389,751	400,362	2,122,196	
21	St. Paul, Minn	4,299,809	4,299,809	3,059,092	2,478,744			148,834	431,514	1,240,717	
22	Providence, R. I	4,752,525	4,752,525	3,948,358	3,181,643		68	271,856	494,791	804,167	
23	Rochester, N. Y	5,177,681	5,177,681	3,663,495	2,909,676		1,118	229,511	523,190	1,514,186	
24	Kansas City, Mo	6,247,181	6,247,181	3,763,618	3,107,071			335,752	320,795	2,483,563	
25	Toledo, Ohio	3,408,781	3,408,781	2,117,425	1,674,801		2,721	115,194	324,709	1,291,356	
26	Denver, Colo	6,796,980	6,796,980	4,055,468	3,779,807	17,339		12,166	246,156	2,741,512	
27	Columbus, Ohio	4,854,362	4,485,889	2,315,653	1,666,824	63,828	4,312	171,792	408,897	2,170,236	$368,473
28	Los Angeles, Cal	12,558,872	12,558,872	4,382,334	3,615,693		600	342,394	423,647	8,176,538	
29	Worcester, Mass	3,116,073	3,116,073	2,401,046	2,082,419			103,127	215,500	715,027	
30	Seattle, Wash	10,274,745	10,274,745	3,838,797	2,649,901			355,817	833,079	6,435,948	
31	Memphis, Tenn	2,817,191	2,817,191	1,854,215	1,341,940		500	195,124	316,651	902,976	
32	Omaha, Nebr	2,921,701	2,921,701	1,752,129	1,415,270	56,588	[3]195	1,234	278,842	1,169,572	
33	New Haven, Conn	2,276,601	2,276,601	1,805,499	1,660,828		1,804	707	142,160	471,102	
34	Scranton, Pa	1,832,846	1,832,846	1,210,733	1,108,183		510		102,040	622,113	
35	Syracuse, N. Y	3,429,735	3,429,735	2,368,502	1,927,131		83	104,084	337,204	1,061,233	
36	St. Joseph, Mo	1,308,631	1,308,631	793,425	666,054	27,818	53	1,520	97,980	515,206	
37	Portland, Oreg	5,024,881	5,024,881	2,385,304	1,742,290			242,186	400,828	2,639,577	
38	Paterson, N. J	2,267,565	1,860,706	1,536,220	1,328,402		64	873	206,881	324,486	406,859
39	Atlanta, Ga	2,684,957	2,684,957	1,635,545	1,308,462		30	186,066	140,987	1,049,412	
40	Richmond, Va	2,811,544	2,811,544	1,699,671	1,101,131		600	285,545	312,395	1,111,873	
41	Dayton, Ohio	2,476,819	2,476,819	1,621,650	1,345,444		2,123	80,824	193,259	855,169	
42	Fall River, Mass	2,100,410	2,100,410	1,695,303	1,359,776		225	99,161	236,141	405,107	
43	Nashville, Tenn	1,547,529	1,547,529	1,245,712	835,507	58,011		109,171	243,023	301,817	
44	Grand Rapids, Mich	2,398,902	2,398,902	1,476,905	1,242,954	34,273	182	84,223	115,273	921,997	
45	Hartford, Conn	2,746,950	2,746,950	1,916,448	1,543,064		59	101,568	271,757	830,502	
46	Cambridge, Mass	2,546,061	2,546,061	2,147,438	1,568,904		605	104,118	473,811	398,623	

[1] Excess of payments over receipts on account of debt, shown in column 8 of Table 9.
[2] Excess of receipts over payments on account of debt, shown in column 8 of Table 9.
[3] Including $39,835 of receipts from municipal service enterprises reported separately in Table 13.

COSTS, BY PRINCIPAL CLASSES, 1908: COMPARATIVE SUMMARY, 1902 TO 1908.

assigned to each, see page 79. For a text discussion of this table, see page 58.]

RECEIPTS FOR MEETING GOVERNMENTAL COSTS.								EXCESS OF RECEIPTS FROM REVENUES OVER—			
Total receipts for meeting governmental costs.	From revenues.						On account of debt.[2]	Excess of payments for revenue expenditures over receipts from revenues.	Payments for revenue expenditures.	Payments for expenses and interest.	Excess of payments for revenue expenditures over receipts from commercial revenues.	City number.
	All revenues.	General.	Commercial.									
			Total.	Revenues from special services.	Interest.	Revenues from public service enterprises.						
$831,333,492	$632,515,343	$478,709,380	$153,805,963	[1]$73,608,980	$12,644,617	$67,552,366	$198,818,149	[1]$140,713,200	[1]$2,587,586	$134,355,504	$616,835,054	
564,332,150	412,297,829	318,771,091	93,526,738	41,628,691	9,262,362	42,635,685	152,034,321	[1]105,725,614	[1]322,874	74,470,599	424,173,831	
131,826,509	109,105,413	77,211,745	31,893,668	18,367,315	1,805,590	11,720,763	22,721,096	[1]16,312,582	[1]744,085	33,177,409	92,780,242	
78,662,090	64,175,782	48,067,430	16,108,352	7,540,569	917,871	7,649,912	14,486,308	[1]11,046,748	[1]490,168	15,487,799	58,624,010	
56,512,743	46,936,319	34,659,114	12,277,205	6,072,405	658,794	5,546,006	9,576,424	[1]7,628,316	[1]1,030,459	11,219,697	41,256,971	
GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.												
$240,030,480	$153,473,061	$121,636,517	$31,836,544	$12,506,275	$857,993	$18,472,276	$86,557,419	$69,246,892	.....	$14,110,807	$190,883,409	1
63,435,853	56,677,208	41,542,129	15,135,079	8,727,652	1,517,453	4,889,974	6,758,645	3,222,813	.....	14,443,911	44,764,942	2
53,866,908	35,780,624	25,483,980	10,296,644	2,788,221	3,149,988	4,358,435	18,086,284	8,441,510	.....	5,917,707	33,925,490	3
25,851,235	19,662,255	13,799,032	5,863,223	3,417,962	404,855	2,040,406	6,188,980	2,071,685	.....	5,923,813	15,870,717	4
31,035,339	27,868,478	22,989,761	4,878,717	1,083,991	355,415	3,439,311	3,166,861	.....	$105,551	5,459,012	22,884,210	5
14,378,227	11,308,352	8,961,246	2,407,106	761,138	267,996	1,377,972	3,009,875	3,674,339	.....	1,667,846	12,635,585	6
21,075,885	16,712,847	13,082,653	3,630,194	1,943,451	188,414	1,498,329	4,363,038	2,318,650	.....	4,761,179	15,401,303	7
15,086,484	13,459,845	9,345,285	4,114,560	2,508,038	432,515	1,174,007	1,626,639	1,268,661	.....	4,191,397	10,613,946	8
11,444,901	9,483,142	7,323,219	2,159,923	1,169,809	146,958	843,156	1,961,759	1,707,552	.....	1,462,300	9,030,771	9
18,460,707	10,965,001	9,375,540	1,589,461	1,568,390	21,071	.....	7,495,706	1,741,688	.....	2,335,184	11,117,228	10
9,972,390	9,195,540	6,963,026	2,232,514	1,180,883	122,754	928,877	776,850	1,353,259	.....	2,276,893	8,316,285	11
13,881,619	11,974,262	8,318,669	3,655,593	1,071,855	1,538,523	1,045,215	1,907,357	2,374,618	.....	3,393,029	10,693,287	12
8,440,806	7,579,294	6,138,731	1,440,563	782,265	63,539	594,759	861,512	861,952	.....	1,822,190	7,000,683	13
10,701,715	6,494,743	5,839,055	655,688	294,505	80,202	280,921	4,206,972	4,678,556	.....	1,309,288	10,517,611	14
13,370,404	13,370,404	12,146,356	1,224,048	630,372	13,625	580,051	.....	.....	217,323	4,658,907	11,929,033	15
13,299,197	8,232,773	5,825,892	2,406,881	1,193,884	101,001	1,111,996	5,066,424	2,763,439	.....	737,136	8,589,331	16
GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.												
$6,830,234	$5,913,491	$4,627,157	$1,286,334	$830,462	$104,455	$351,417	$916,743	$584,844	.....	$1,683,808	$5,212,001	17
6,093,387	4,193,816	2,717,321	1,476,495	326,260	12,784	1,137,451	1,899,571	1,402,220	.....	[1]370,518	4,119,541	18
5,189,926	5,171,278	3,209,420	1,961,858	1,895,788	26,560	39,510	18,[2]48	.....	$169,475	2,278,816	3,039,945	19
6,785,160	4,976,635	3,780,317	1,196,318	330,928	158,046	707,344	1,808,525	697,101	.....	1,425,095	4,477,418	20
4,348,693	3,759,485	2,773,515	985,970	583,930	18,650	383,390	589,208	540,324	.....	700,393	3,313,839	21
5,355,976	4,893,885	3,691,355	1,202,530	386,218	94,356	721,956	462,091	.....	141,360	945,527	3,549,995	22
5,172,221	5,147,203	3,391,733	1,755,470	981,977	107,572	665,921	25,018	30,478	.....	1,483,708	3,422,211	23
6,172,246	6,078,836	3,879,343	2,199,493	1,270,395	55,500	873,598	93,410	168,345	.....	2,315,218	4,047,688	24
3,435,501	3,302,938	2,438,585	864,353	539,740	54,768	269,845	132,563	105,843	.....	1,185,513	2,544,428	25
6,460,757	5,207,323	4,188,857	1,018,466	906,720	87,250	24,496	1,253,434	1,589,657	.....	1,151,855	5,778,514	26
3,085,090	3,085,090	2,295,843	789,247	463,777	45,331	280,139	.....	1,400,799	.....	769,437	3,696,642	27
15,246,524	8,577,251	5,208,368	3,308,883	2,213,302	42,021	1,053,560	6,669,273	3,981,621	.....	4,194,917	9,249,989	28
3,432,062	3,091,359	2,353,602	737,757	288,455	44,340	404,962	340,723	24,714	.....	690,313	2,378,316	29
10,117,607	8,763,588	4,190,251	4,573,337	3,273,396	344,113	955,828	1,354,019	1,511,157	.....	4,924,791	5,701,408	30
2,631,693	2,405,066	1,997,453	407,613	40,764	8,833	358,016	226,627	412,125	.....	550,851	2,409,578	31
3,415,139	2,446,942	1,961,464	485,478	462,125	22,856	497	968,197	474,759	.....	694,813	2,436,223	32
2,337,497	2,062,886	1,948,743	114,143	82,186	30,515	1,442	274,611	213,715	.....	257,387	2,162,458	33
1,770,971	1,576,177	1,345,770	230,407	212,698	17,709	.....	194,794	256,669	.....	365,444	1,602,439	34
3,452,540	3,061,492	2,307,074	754,418	366,701	73,605	314,112	391,048	368,243	.....	692,990	2,675,317	35
2,081,219	1,256,750	938,623	318,127	299,527	15,190	3,410	824,469	51,881	.....	463,325	990,504	36
5,763,672	4,206,025	2,496,012	1,710,013	956,590	58,082	695,341	1,557,647	818,856	.....	1,820,721	3,314,868	37
2,036,487	2,036,487	1,824,935	211,552	178,452	32,889	211	.....	.....	175,781	500,267	1,649,154	38
2,772,295	2,289,892	1,587,079	702,803	368,577	9,034	325,192	482,413	395,075	.....	[1]65,337	1,982,154	39
2,860,938	2,500,954	1,771,993	728,961	101,549	11,871	615,541	359,984	310,590	.....	801,283	2,062,583	40
2,444,008	2,047,234	1,606,871	440,363	226,138	44,434	169,791	396,774	429,585	.....	425,584	2,036,456	41
2,178,610	2,065,120	1,685,500	379,620	51,132	87,093	241,395	113,490	35,290	.....	369,817	1,720,790	42
1,843,710	1,667,697	1,324,962	342,735	76,773	10,243	255,719	176,013	.....	120,168	421,985	1,204,794	43
2,702,439	2,184,688	1,532,162	652,526	406,865	46,287	199,374	517,751	214,214	.....	707,783	1,746,376	44
2,840,035	2,452,473	2,016,013	436,460	111,903	44,115	280,442	387,562	294,477	.....	536,025	2,310,490	45
2,969,852	2,683,362	2,061,424	621,938	133,987	97,088	390,863	286,490	.....	137,301	535,924	1,924,123	46

[1] This amount is the total for those cities reporting an excess in this column, and not the excess for all cities whose transactions are summarized on this line.
[2] Excess of payments for expenses and interest over receipts from revenues.

TABLE 29.—PAYMENTS AND RECEIPTS FOR MEETING GOVERNMENTAL COSTS,

[For a list of the cities arranged alphabetically by states, with the number

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

City number.	CITY.	PAYMENTS FOR MEETING GOVERNMENTAL COSTS.									
		Total payments for meeting governmental costs.	For revenue expenditures.								On account of debt.[1]
			All revenue expenditures.	Expenses and interest.						Outlays.	
				All expenses and interest.	Expenses.				Interest.		
					General and special service expenses.	Expenses of municipal service enterprises.	Expenses of invested funds.	Expenses of public service enterprises.			
47	Albany, N. Y	$2,053,170	$2,053,170	$1,614,450	$1,287,835	.....	$328	$175,795	$150,492	$438,720	.....
48	Reading, Pa	1,467,857	1,467,857	908,400	707,344	.....	.....	76,221	124,835	559,457	.....
49	Lowell, Mass	2,027,273	2,023,550	1,687,834	1,331,827	.....	10	155,845	200,152	335,716	$3,723
50	Trenton, N. J	1,778,155	1,778,155	1,227,736	976,338	.....	420	66,788	184,190	550,419	.....
51	Bridgeport, Conn	1,456,174	1,458,174	1,175,303	1,106,462	.....	100	1,566	67,175	282,871	.....
52	Camden, N. J	1,600,093	1,503,689	1,269,247	1,008,630	.....	197	81,747	178,673	234,442	96,404
53	Wilmington, Del	1,371,664	1,371,664	935,192	692,581	.....	.....	120,661	121,950	436,472	.....
54	Des Moines, Iowa	1,837,289	1,837,289	1,138,295	1,057,990	.....	.....	16,971	63,334	698,994	.....
55	Lynn, Mass	1,740,884	1,740,884	1,395,283	1,079,410	.....	3,727	129,586	182,560	345,601	.....
56	New Bedford, Mass	2,066,251	2,066,251	1,487,303	1,123,752	.....	433	121,939	241,179	578,948	.....
57	Kansas City, Kans	1,229,053	1,229,053	760,515	602,259	.....	282	517	157,457	468,538	.....
58	Springfield, Mass	2,627,643	2,627,643	1,679,267	1,384,034	.....	300	188,823	106,110	948,376	.....
59	Troy, N. Y	1,826,024	1,826,024	1,418,163	1,110,895	.....	10	133,703	173,555	407,861	.....
60	Oakland, Cal	3,419,668	3,348,935	1,870,956	1,740,842	.....	.....	3,302	126,812	1,477,979	70,733
61	Lawrence, Mass	1,341,024	1,341,024	1,067,568	882,348	.....	.....	81,823	103,397	273,456	.....
62	Somerville, Mass	1,560,507	1,465,721	1,253,924	1,016,744	.....	.....	50,165	187,015	211,797	94,786
63	Duluth, Minn	2,003,767	1,849,812	1,330,430	819,160	.....	.....	208,329	302,941	519,382	153,955
64	Savannah, Ga	1,030,630	1,030,630	734,668	512,650	.....	.....	68,191	153,827	295,962	.....
65	Norfolk, Va	1,410,460	1,410,460	1,129,815	753,938	.....	.....	99,205	276,672	280,645	.....
66	Yonkers, N. Y	2,577,800	2,577,800	1,674,388	1,307,229	.....	461	115,691	251,007	903,412	.....
67	Schenectady, N. Y	1,785,250	1,785,250	946,906	774,440	.....	489	54,303	117,674	838,344	.....
68	Hoboken, N. J	1,385,428	1,385,428	1,183,651	894,463	.....	52	208,781	90,355	201,777	.....
69	Peoria, Ill	1,386,117	1,203,965	858,865	796,849	.....	2	11,307	50,707	345,100	182,152
70	Utica, N. Y	1,142,615	1,142,615	924,136	850,986	.....	767	.....	72,383	218,479	.....
71	Manchester, N. H	867,422	862,373	732,620	625,013	.....	.....	51,966	55,641	129,753	5,049
72	Evansville, Ind	937,751	859,916	695,058	531,869	.....	35	58,132	105,022	164,858	77,835
73	San Antonio, Tex	1,240,529	1,240,529	869,858	723,479	.....	.....	12,484	133,895	370,671	.....
74	Elizabeth, N. J	994,777	994,777	732,279	612,447	.....	12	829	118,991	262,498	.....
75	Waterbury, Conn	1,528,834	1,528,834	874,803	767,499	.....	900	29,597	76,807	654,031	.....
76	Salt Lake City, Utah	2,552,921	2,552,921	1,492,453	1,110,779	.....	.....	159,087	222,587	1,060,468	.....
77	Wilkes-Barre, Pa	736,841	720,692	590,623	548,196	.....	120	2,650	39,657	130,069	16,149
78	Erie, Pa	1,179,911	1,179,911	651,637	531,471	.....	.....	85,716	34,450	528,274	.....
79	Houston, Tex	1,410,502	1,410,502	1,019,631	706,032	.....	.....	71,389	242,210	390,871	.....
80	Tacoma, Wash	3,014,470	3,014,470	1,459,719	823,594	.....	.....	322,913	313,212	1,554,751	.....
81	Harrisburg, Pa	1,361,201	1,361,201	734,124	570,357	.....	.....	72,741	91,026	627,077	.....
82	Portland, Me	5,671,385	5,671,385	1,223,126	901,574	.....	.....	86,176	235,376	4,448,259	.....
83	Charleston, S. C	835,643	835,643	713,128	573,585	.....	48	2,860	136,635	122,515	.....
84	Youngstown, Ohio	1,354,977	1,354,977	795,652	652,813	.....	1,124	65,400	76,315	559,325	.....
85	Dallas, Tex	1,610,710	1,610,710	909,148	713,890	.....	.....	74,455	120,803	701,562	.....
86	Terre Haute, Ind	856,933	852,338	644,836	604,259	.....	251	11,897	28,429	207,502	4,595
87	Akron, Ohio	1,034,870	921,669	660,340	606,175	.....	593	1,547	52,025	261,329	113,201
88	Fort Wayne, Ind	840,289	840,289	530,908	442,254	.....	73	51,853	36,728	309,381	.....
89	Holyoke, Mass	1,485,639	1,485,639	1,108,208	695,848	.....	138	287,871	124,351	377,431	.....
90	Brockton, Mass	1,171,732	1,171,732	869,904	698,633	.....	25	46,857	124,389	301,828	.....
91	Covington, Ky	751,894	751,894	520,212	390,241	.....	.....	42,821	87,150	231,682	.....
92	Lincoln, Nebr	754,309	754,309	514,876	386,163	$16,789	.....	36,127	75,797	239,433	.....
93	Saginaw, Mich	1,230,608	1,230,608	672,545	530,569	.....	.....	45,018	96,958	558,063	.....

[1] Excess of payments over receipts on account of debt, shown in column 8 of Table 9.
[2] Excess of receipts over payments on account of debt, shown in column 8 of Table 9.

BY PRINCIPAL CLASSES, 1908: COMPARATIVE SUMMARY, 1902 TO 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 58.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

RECEIPTS FOR MEETING GOVERNMENTAL COSTS.									EXCESS OF RECEIPTS FROM REVENUES OVER—			
Total receipts for meeting governmental costs.	From revenues.						On account of debt.[2]	Excess of payments for revenue expenditures over receipts from revenues.	Payments for revenue expenditures.	Payments for expenses and interest.	Excess of payments for revenue expenditures over receipts from commercial revenues.	City number.
	All revenues.	General.	Commercial.									
			Total.	Revenues from special services.	Interest.	Revenues from public service enterprises.						
$2,413,481	$1,963,356	$1,451,083	$512,273	$119,630	$89,860	$322,783	$450,125	$89,814	.....	$348,906	$1,540,897	47
1,602,855	1,460,484	929,973	530,511	301,418	1,232	227,861	142,371	7,373	.....	552,084	937,346	48
1,961,851	1,961,851	1,597,846	364,005	85,625	64,131	214,249	.....	61,699	.....	274,017	1,659,545	49
2,000,698	1,470,936	1,071,817	399,119	178,699	8,163	212,257	529,762	307,219	.....	243,200	1,379,036	50
1,559,015	1,463,365	1,346,499	116,866	106,813	9,950	103	95,650	.....	$5,191	288,062	1,341,308	51
1,408,043	1,408,043	1,074,921	333,122	78,511	25,530	229,081	.....	95,646	.....	138,796	1,170,567	52
1,522,047	1,018,330	717,530	300,800	70,893	6,821	223,086	503,717	353,334	.....	83,138	1,070,864	53
1,972,429	1,825,848	1,389,097	436,751	414,916	8,032	13,803	146,581	11,441	.....	687,553	1,400,538	54
2,129,416	1,697,889	1,254,290	443,599	120,367	33,298	289,934	431,527	42,995	.....	302,606	1,297,285	55
2,129,721	1,935,148	1,484,153	450,995	120,174	74,146	256,675	194,573	131,103	.....	447,845	1,615,256	56
1,414,456	1,226,088	829,809	396,279	389,457	6,810	12	188,368	2,965	.....	465,573	832,774	57
2,693,976	2,113,574	1,610,580	502,994	156,609	24,992	321,393	580,402	514,069	.....	434,307	2,124,649	58
1,820,098	1,560,640	1,276,296	284,344	70,989	6,311	207,044	259,458	265,384	.....	142,477	1,541,680	59
3,119,559	3,119,559	2,128,256	991,303	973,602	5,410	12,291	.....	229,376	.....	1,248,603	2,357,632	60
1,372,657	1,190,510	969,226	221,284	58,731	12,841	149,712	182,147	150,514	.....	122,942	1,119,740	61
1,523,438	1,523,438	1,166,390	357,048	117,834	10,530	228,684	.....	.....	57,717	269,514	1,108,673	62
1,907,785	1,907,785	1,253,542	654,243	255,005	3,599	395,639	.....	.....	57,973	577,355	1,195,569	63
1,001,532	969,984	766,382	203,602	46,646	8,716	148,240	31,548	60,646	.....	235,316	827,028	64
1,396,279	1,342,396	1,100,576	241,820	51,619	3,379	186,822	53,883	68,064	.....	212,581	1,168,640	65
2,594,383	1,639,009	1,324,315	314,694	118,354	13,065	183,275	955,374	938,791	.....	[3] 35,379	2,263,106	66
1,891,699	1,250,817	870,747	380,070	234,074	23,163	122,833	640,882	534,433	.....	303,911	1,405,180	67
1,530,130	1,332,116	1,047,686	284,430	45,151	3,645	235,634	198,014	53,312	.....	148,465	1,100,998	68
1,133,067	1,133,067	990,374	142,713	114,186	9,810	18,717	.....	70,878	.....	274,222	1,061,252	69
1,277,524	1,205,912	1,053,137	152,775	125,898	24,868	2,009	71,612	.....	63,297	281,776	989,840	70
945,179	945,179	786,246	158,933	18,461	5,923	134,549	.....	.....	82,806	212,559	703,440	71
1,028,494	1,028,494	786,913	241,581	89,285	6,065	146,231	.....	.....	168,578	333,436	618,335	72
1,092,939	1,004,582	964,158	40,424	17,334	6,684	16,406	88,357	235,947	.....	134,724	1,200,105	73
1,110,192	999,911	869,156	130,755	126,266	4,326	163	110,281	.....	5,134	267,632	864,022	74
1,520,721	1,093,335	854,018	239,317	41,781	18,220	179,316	427,386	435,499	.....	218,532	1,289,517	75
2,776,820	1,995,653	1,501,439	494,214	302,241	2,600	189,373	781,176	557,268	.....	503,200	2,058,707	76
695,628	695,628	658,429	37,199	30,754	5,457	988	.....	25,064	.....	105,005	683,493	77
1,154,835	1,041,450	655,669	385,781	163,295	15,606	206,880	113,385	138,461	.....	389,813	794,130	78
2,134,638	1,316,047	1,062,247	253,800	46,385	11,151	196,264	818,591	94,455	.....	296,416	1,156,702	79
3,171,526	2,779,392	1,236,875	1,542,517	883,910	95,096	563,511	392,134	235,078	.....	1,319,673	1,471,953	80
1,430,427	1,197,625	756,938	440,687	234,974	15,411	190,302	232,802	163,576	.....	463,501	920,514	81
5,722,331	1,504,264	1,072,671	431,593	66,877	58,615	306,101	4,218,067	4,167,121	.....	281,138	5,239,792	82
1,361,990	868,582	839,718	28,864	10,715	14,478	3,671	493,408	.....	32,939	155,454	806,779	83
1,277,555	1,117,452	767,136	350,316	193,171	16,825	140,320	160,103	237,525	.....	321,800	1,004,661	84
1,918,644	1,516,754	1,196,455	320,299	70,472	31,993	217,834	401,890	93,956	.....	607,606	1,290,411	85
868,732	868,732	675,921	192,811	168,314	5,738	18,759	.....	.....	16,394	223,896	659,527	86
770,720	770,720	637,718	133,002	119,114	11,285	2,603	.....	150,949	.....	110,380	788,667	87
854,984	840,428	646,024	194,404	82,282	10,932	101,190	14,556	.....	139	309,520	645,885	88
1,429,756	1,345,732	825,185	520,547	30,634	80,501	409,412	84,024	139,907	.....	237,524	965,092	89
1,246,772	1,049,717	757,352	292,365	151,249	19,360	121,756	197,055	122,015	.....	179,813	879,367	90
768,402	698,638	493,450	205,188	80,829	.....	124,359	69,764	53,256	.....	178,426	546,706	91
771,950	718,196	539,369	178,827	72,702	14,253	91,872	53,754	36,113	.....	203,320	575,482	92
1,232,687	1,059,106	779,818	279,288	184,323	9,050	85,915	173,581	171,502	.....	386,561	951,320	93

[3] Excess of payments for expenses and interest over receipts from revenues.

TABLE 29.—PAYMENTS AND RECEIPTS FOR MEETING GOVERNMENTAL COSTS,

[For a list of the cities arranged alphabetically by states, with the number

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

City number.	CITY.	PAYMENTS FOR MEETING GOVERNMENTAL COSTS.								
		Total payments for meeting governmental costs.	For revenue expenditures.							On account of debt.[1]
			All revenue expenditures.	Expenses and interest.					Outlays.	
				All expenses and interest.	Expenses.			Interest.		
					General and special service expenses.	Expenses of municipal service enterprises.	Expenses of invested funds.	Expenses of public service enterprises.		
94	Altoona, Pa.	$1,019,762	$1,019,762	$502,922	$388,808			$19,645	$94,469	$516,840	
95	Spokane, Wash.	3,401,100	3,401,100	1,558,018	1,203,538			91,033	263,447	1,843,082	
96	Lancaster, Pa.	628,343	628,343	444,072	322,611			77,398	44,063	184,271	
97	Birmingham, Ala.	926,055	872,038	772,671	608,866			2,578	161,227	99,367	$54,017
98	Bayonne, N. J.	1,352,824	1,352,824	903,002	620,720		$315	161,717	120,250	449,822	
99	South Bend, Ind.	836,120	813,210	513,977	431,409		161	43,397	39,010	299,233	22,910
100	Butte, Mont.	978,946	978,946	701,024	652,029				48,995	277,922	
101	McKeesport, Pa.	806,556	806,556	579,221	423,186			91,067	64,968	227,335	
102	Pawtucket, R. I.	1,280,509	1,280,509	880,000	627,026		17	62,446	190,511	400,509	
103	Sioux City, Iowa.	836,076	768,785	534,546	420,966			32,425	81,155	234,289	67,291
104	Johnstown, Pa.	536,343	536,343	395,571	374,423			545	20,603	140,772	
105	Dubuque, Iowa.	573,867	543,540	470,904	339,568			60,054	71,282	72,636	30,327
106	Binghamton, N. Y.	751,604	717,140	539,048	450,777		524	57,367	30,380	178,092	34,464
107	Mobile, Ala.	580,615	578,752	505,570	258,865		6,846	82,655	157,204	73,182	1,863
108	Augusta, Ga.	672,520	606,214	503,472	330,923			93,605	78,944	102,742	66,306
109	East St. Louis, Ill.	880,118	880,118	609,021	542,076			670	66,275	271,097	
110	Passaic, N. J.	632,949	632,949	485,710	444,796				40,914	147,239	
111	Topeka, Kans.	810,700	810,700	527,822	363,684	$17,673		34,991	111,474	282,878	
112	Allentown, Pa.	659,738	659,738	432,828	340,904			50,513	41,411	226,910	
113	Atlantic City, N. J.	1,724,956	1,724,956	1,111,329	868,215		1,850	77,503	163,761	613,627	
114	Springfield, Ohio.	866,317	866,317	572,008	482,461		504	31,162	57,881	294,309	
115	Montgomery, Ala.	819,903	819,903	592,368	326,740			52,352	213,276	227,535	
116	Davenport, Iowa.	965,285	965,285	625,652	597,921			24	27,707	339,633	
117	Little Rock, Ark.	738,953	738,953	365,875	319,123	11,543		3,558	31,651	373,078	
118	Wheeling, W. Va.	797,132	797,132	591,052	362,537	27,831	449	197,687	2,548	206,080	
119	Springfield, Ill.	1,002,635	1,002,635	642,482	471,551	32,863		69,596	68,472	360,153	
120	York, Pa.	394,061	379,263	326,682	287,109				39,573	52,581	14,798
121	Malden, Mass.	958,516	892,108	750,206	585,178		340	34,435	130,253	141,902	66,408
122	Wichita, Kans.	731,607	731,607	413,053	337,373			1,739	73,941	318,554	
123	Bay City, Mich.	942,512	935,009	495,003	360,842		103	60,948	73,110	440,006	7,503
124	South Omaha, Nebr.	653,670	653,670	352,724	289,041				63,683	300,946	
125	Quincy, Ill.	490,624	409,784	325,073	284,091			1,587	39,395	84,711	80,840
126	Newcastle, Pa.	468,097	437,290	316,825	296,726			1,877	18,222	120,465	30,807
127	Superior, Wis.	848,373	800,615	505,604	465,493		32		40,079	295,011	47,758
128	Canton, Ohio.	742,959	742,959	496,468	373,974		1,079	45,672	75,743	246,491	
129	Jacksonville, Fla.	1,019,749	994,097	663,245	357,628			216,196	89,421	330,852	25,652
130	Chester, Pa.	365,460	365,460	303,884	270,644			497	32,743	61,576	
131	Chelsea, Mass.	787,535	787,535	655,249	519,523		111	25,373	110,242	132,286	
132	Joplin, Mo.	518,941	481,944	269,628	226,480			25,288	17,860	212,316	36,997
133	Newton, Mass.	1,647,570	1,647,570	1,152,626	883,571	4,705		21,372	242,978	494,944	
134	Salem, Mass.	944,058	944,058	609,313	520,740		104	50,574	37,895	334,745	
135	Haverhill, Mass.	946,504	946,504	649,940	542,636		260	29,266	77,778	296,564	
136	Rockford, Ill.	601,426	563,588	427,393	345,792			43,438	38,163	136,195	37,838
137	Knoxville, Tenn.	869,075	869,075	404,923	316,772			5,203	82,948	464,152	
138	Galveston, Tex.	882,414	882,414	642,372	390,440	23,636		48,454	179,842	240,042	
139	Elmira, N. Y.	505,332	467,701	445,569	399,882			7,177	38,510	22,132	37,631
140	New Britain, Conn.	1,072,599	1,072,599	513,531	388,385			22,671	102,475	559,068	
141	Oklahoma City, Okla.	1,578,906	1,578,906	524,685	410,779			50,448	63,458	1,054,221	
142	Kalamazoo, Mich.	604,067	604,067	428,518	332,305	17,579		34,549	44,085	175,549	
143	Woonsocket, R. I.	514,191	514,191	440,131	311,005		15	16,060	113,051	74,060	
144	Chattanooga, Tenn.	1,043,235	1,043,235	537,404	425,808		194	1,210	110,192	505,831	
145	Racine, Wis.	635,202	635,202	370,551	335,666			7,791	27,094	264,651	
146	Fitchburg, Mass.	756,854	707,484	575,380	459,095		176	52,995	63,114	132,104	49,370
147	Auburn, N. Y.	646,288	646,288	444,608	354,439	12,791		50,538	26,840	201,680	
148	Joliet, Ill.	503,770	503,770	403,000	339,267			39,196	24,537	100,770	
149	Macon, Ga.	347,094	281,848	271,371	230,550		574	7,323	32,924	10,477	65,246
150	West Hoboken, N. J.	449,044	449,044	339,384	296,937				42,447	109,660	
151	Everett, Mass.	648,388	648,388	532,510	408,619			23,723	100,168	115,878	
152	Oshkosh, Wis.	497,048	471,053	308,626	288,151		27	2,422	18,026	162,427	25,995
153	Sacramento, Cal.	1,403,113	1,403,113	736,771	642,496			64,627	29,648	666,342	
154	Pueblo, Colo.	960,419	911,138	776,377	511,926			96,727	167,724	134,761	49,261
155	Newport, Ky.	427,629	426,255	308,651	216,611			36,175	55,865	117,604	1,374
156	Taunton, Mass.	670,032	670,032	583,075	411,330		444	82,337	88,964	86,957	
157	La Crosse, Wis.	415,221	411,389	346,509	286,981		2	29,057	30,469	64,880	3,832
158	Fort Worth, Tex.	867,271	821,175	709,595	387,359	94,322		127,130	100,784	111,580	46,096
	San Juan, P. R.	617,253	617,253	440,714	361,991			40,249	38,474	176,539	

[1] Excess of payments over receipts on account of debt, shown in column 8 of Table 9.
[2] Excess of receipts over payments on account of debt, shown in column 8 of Table 9.

BY PRINCIPAL CLASSES, 1908: COMPARATIVE SUMMARY, 1902 TO 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 55.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

RECEIPTS FOR MEETING GOVERNMENTAL COSTS.									EXCESS OF RECEIPTS FROM REVENUES OVER—			
Total receipts for meeting governmental costs.	From revenues.						On account of debt.[a]	Excess of payments for revenue expenditures over receipts from revenues.	Payments for revenue expenditures.	Payments for expenses and interest.	Excess of payments for revenue expenditures over receipts from commercial revenues.	City number.
	All revenues.	General.	Commercial.									
			Total.	Revenues from special services.	Interest.	Revenues from public service enterprises.						
$871,673	$701,631	$484,388	$217,243	$93,833	$5,013	$118,397	$170,042	$318,131	.....	$198,709	$802,519	94
3,542,688	2,370,920	1,336,744	1,034,176	593,592	48,611	391,973	1,171,768	1,030,180	.....	812,902	2,366,924	95
535,908	495,475	351,234	144,241	8,962	6,827	128,432	40,433	132,868	.....	51,403	484,102	96
906,677	906,677	730,623	176,054	151,173	23,774	1,107	.....	.....	$34,639	134,006	695,984	97
1,674,994	1,063,445	735,031	328,414	91,714	8,279	228,421	611,549	289,379	.....	160,443	1,024,410	98
777,749	777,749	537,861	239,888	154,610	2,817	82,461	.....	35,461	.....	263,772	573,322	99
983,480	825,656	711,914	113,742	112,342	1,400	.....	157,824	153,290	.....	124,632	865,204	100
760,189	690,688	541,513	149,175	65,906	13,591	69,678	69,501	115,808	.....	111,467	657,381	101
1,628,047	1,004,456	715,068	289,388	40,992	21,205	227,191	623,591	276,053	.....	124,456	991,121	102
792,044	792,044	604,140	187,904	107,913	.....	79,991	.....	.....	23,259	257,498	580,881	103
530,957	497,881	486,294	11,587	10,483	818	286	33,076	38,462	.....	102,310	524,756	104
575,391	575,391	458,033	117,358	48,672	3,112	65,574	.....	.....	31,851	104,487	426,182	105
601,310	601,310	419,918	181,392	43,567	9,234	128,591	.....	115,830	.....	62,262	535,748	106
655,574	655,574	429,157	226,417	76,442	.....	149,975	.....	.....	76,822	150,004	352,335	107
710,142	710,142	517,294	192,848	47,003	3,005	142,840	.....	.....	103,928	206,670	413,366	108
927,887	895,712	683,511	212,201	194,361	17,727	113	32,175	.....	15,594	286,691	667,917	109
664,112	533,868	486,666	47,202	45,784	1,418	.....	130,244	99,081	.....	48,158	585,747	110
879,448	803,362	519,040	284,322	189,538	5,661	89,123	76,086	7,338	.....	275,540	526,378	111
630,807	626,021	473,407	152,614	42,542	2,348	107,724	4,786	33,717	.....	193,193	507,124	112
1,689,489	1,294,386	1,079,159	215,227	31,543	38,504	145,180	395,103	430,570	.....	183,057	1,509,729	113
900,331	574,783	410,618	164,165	56,800	23,464	83,901	325,548	291,534	.....	2,775	702,152	114
795,145	584,389	436,334	148,055	55,794	.....	92,261	210,756	235,514	.....	[a] 7,979	671,848	115
1,093,488	954,964	721,409	233,555	224,590	7,135	1,830	138,524	10,321	.....	329,312	731,730	116
741,570	580,470	482,048	98,422	89,497	494	8,431	161,100	158,483	.....	214,595	640,531	117
1,701,154	743,922	432,263	311,659	7,729	3,126	300,804	957,232	53,210	.....	152,870	485,473	118
987,702	919,821	626,437	293,384	149,117	3,402	140,865	67,881	82,814	.....	277,339	709,251	119
415,595	415,595	395,304	20,291	14,995	5,296	.....	.....	.....	36,332	88,913	358,972	120
877,985	877,985	650,555	227,430	68,972	48,780	109,678	.....	14,123	.....	127,779	664,678	121
737,347	463,470	367,494	95,976	90,888	3,884	1,204	273,877	268,137	.....	50,417	635,631	122
724,132	724,132	561,859	162,273	71,389	7,832	83,052	.....	210,877	.....	229,129	772,736	123
554,237	395,543	336,541	59,002	52,555	6,447	.....	158,694	258,127	.....	42,819	594,668	124
526,675	526,675	475,264	51,411	34,017	16,175	1,219	.....	.....	116,891	201,602	358,373	125
449,231	449,231	379,233	69,998	67,071	2,175	752	.....	.....	11,941	132,406	367,292	126
872,774	872,774	611,400	261,374	255,712	5,662	.....	.....	.....	72,159	367,170	539,241	127
666,864	658,703	503,401	155,302	63,310	8,827	83,165	8,161	84,256	.....	162,235	587,657	128
1,013,567	1,013,567	487,110	526,457	178,184	504	347,769	.....	.....	19,470	350,322	467,640	129
406,379	353,768	331,967	21,801	18,427	2,344	1,030	52,611	11,692	.....	49,884	343,659	130
877,017	681,459	500,617	180,842	34,001	16,264	130,577	195,558	106,076	.....	26,210	606,693	131
419,122	419,122	286,349	132,773	110,822	4,119	17,832	.....	62,822	.....	149,494	349,171	132
2,128,674	1,629,889	1,370,550	259,339	81,486	43,957	133,896	498,785	17,681	.....	477,263	1,388,231	133
970,173	722,932	546,122	176,810	55,675	17,149	103,986	247,241	221,126	.....	113,619	767,248	134
1,100,619	726,050	504,056	221,994	78,201	41,911	101,882	374,569	220,454	.....	76,110	724,510	135
595,649	595,649	475,733	119,916	40,636	1,230	78,050	.....	.....	32,061	168,256	443,672	136
923,572	564,861	472,176	92,685	79,913	1,896	10,876	358,711	304,214	.....	159,938	776,390	137
894,056	834,407	587,660	246,747	86,032	38,720	121,995	59,649	48,007	.....	192,035	635,667	138
541,713	541,713	487,473	54,240	34,423	9,572	10,245	.....	.....	74,012	96,144	413,461	139
1,040,558	669,128	491,693	177,435	61,056	8,450	107,929	371,430	403,471	.....	155,597	895,164	140
1,660,552	1,239,419	407,748	831,671	735,423	1,767	94,481	421,133	339,487	.....	714,734	747,235	141
638,492	549,885	425,387	124,498	73,731	5,871	44,896	88,607	54,182	.....	121,367	479,569	142
586,552	459,934	334,181	125,753	35,554	4,755	85,444	126,618	54,257	.....	19,803	388,438	143
604,426	575,894	514,842	61,052	33,474	25,345	2,233	28,532	467,341	.....	38,490	982,183	144
664,089	605,957	484,944	141,013	127,484	4,426	9,103	58,132	29,245	.....	235,406	494,189	145
718,665	718,665	580,654	138,011	42,312	7,210	88,489	.....	.....	11,181	143,285	569,473	146
929,820	649,691	519,163	130,528	36,545	3,861	90,122	280,129	.....	3,403	205,083	515,760	147
548,570	529,679	404,084	125,595	93,465	.....	32,130	18,891	.....	25,909	126,679	378,175	148
359,355	359,355	326,963	32,392	18,060	4,823	9,509	.....	.....	77,507	87,984	249,456	149
465,392	362,170	307,943	54,227	52,915	1,312	.....	103,222	86,874	.....	22,786	394,817	150
610,953	602,082	439,609	162,473	44,971	14,554	102,948	8,871	46,306	.....	69,572	485,915	151
481,204	481,204	378,300	102,904	98,855	2,354	1,695	.....	.....	10,151	172,578	368,149	152
1,388,373	1,036,812	750,042	286,770	134,823	5,400	146,547	351,561	366,301	.....	300,041	1,116,343	153
966,140	966,140	677,820	288,320	100,896	3,248	184,186	.....	.....	55,002	189,763	622,818	154
381,099	381,099	297,009	84,090	22,959	.....	61,131	.....	45,156	.....	72,448	342,165	155
786,207	671,984	472,268	199,716	39,350	22,332	138,034	114,223	.....	1,952	88,909	470,316	156
459,104	459,104	372,975	86,129	29,250	7,423	49,456	.....	.....	47,715	112,595	325,260	157
909,855	909,855	752,521	217,334	40,064	1,954	175,316	.....	.....	148,680	260,260	603,841	158
595,044	534,164	421,609	112,555	27,676	7,715	77,164	60,880	83,089	.....	93,450	504,698	

[a] Excess of payments for expenses and interest over receipts from revenues.

TABLE 29.—PAYMENTS AND RECEIPTS FOR MEETING GOVERNMENTAL COSTS, COMPARATIVE SUMMARY[1] FOR 147 CITIES, GROUPED

GROUPS OF CITIES.	PAYMENTS FOR MEETING GOVERNMENTAL COSTS.									
	Total payments for meeting governmental costs.	For revenue expenditures.								On account of debt.[2]
		All revenue expenditures.	Expenses and interest.						Outlays.	
			All expenses and interest.	Expenses.				Interest.		
				General and special service expenses.	Expenses of municipal service enterprises.	Expenses of invested funds.	Expenses of public service enterprises.			
Grand total:[4]										
1908	$764,722,340	$762,180,981	$492,847,161	$391,471,538	$1,684,778	$467,915	$30,419,568	$68,803,362	$269,333,820	$2,541,359
1907	696,188,536	691,525,579	452,560,186	363,326,038	2,008,470	700,380	27,267,126	59,258,172	238,965,393	4,662,957
1906	606,571,901	600,850,661	408,248,833	326,820,035	(5)	502,897	25,742,767	55,183,134	192,601,828	5,721,240
1905	573,293,725	566,073,559	380,270,193	304,144,500	(5)	590,370	23,581,828	51,953,495	185,803,366	7,220,166
1904	556,184,912	551,061,494	367,605,375	293,510,607	(5)	411,487	25,864,060	47,819,221	183,456,119	5,123,418
1903	524,554,294	518,528,777	345,392,429	278,473,508	(5)	439,812	23,379,190	43,099,919	173,136,348	6,025,517
1902	469,648,327	462,975,446	334,888,692	272,616,313	(5)	143,301	19,913,687	42,215,391	128,086,754	6,672,881
Group I:										
1908	517,912,910	517,700,569	337,827,230	268,605,762	1,219,647	391,923	19,091,405	48,518,493	179,873,339	212,341
1907	471,417,308	468,599,538	309,433,235	249,613,497	1,628,652	631,678	17,098,568	40,460,840	159,166,303	2,817,770
1906	410,883,838	408,812,313	275,703,981	222,173,786	(5)	439,284	16,395,201	36,695,710	133,108,332	2,071,525
1905	389,668,741	386,649,052	255,049,986	204,456,605	(5)	530,107	16,468,956	33,594,318	131,599,066	3,019,689
1904	383,972,493	381,761,158	248,352,184	197,876,835	(5)	356,469	19,515,897	30,602,983	133,408,974	2,211,335
1903	362,570,539	358,969,603	230,821,924	188,158,186	(5)	380,017	15,516,164	26,767,557	128,147,679	3,600,936
1902	320,740,739	318,705,888	226,078,451	186,600,841	(5)	94,377	13,399,021	25,984,212	92,627,437	2,034,851
Group II:										
1908	125,449,242	124,673,910	75,928,004	60,526,349	317,300	51,645	5,239,888	9,792,822	48,745,906	775,332
1907	113,522,374	112,933,179	69,435,665	55,602,327	221,737	47,531	4,408,258	9,155,812	43,497,514	589,195
1906	97,964,236	96,234,287	64,222,188	50,787,963	(5)	48,377	4,219,115	9,166,733	32,012,099	1,729,949
1905	93,953,381	92,724,097	62,813,451	48,872,296	(5)	46,902	4,658,350	9,235,903	29,910,646	1,229,284
1904	86,918,583	85,351,551	58,822,779	46,276,867	(5)	40,412	4,022,125	8,483,375	26,528,772	1,567,032
1903	79,109,587	78,616,844	55,072,024	43,137,685	(5)	47,633	3,739,288	8,147,418	23,544,820	492,743
1902	72,418,727	69,984,849	52,044,028	40,876,165	(5)	38,740	2,837,095	8,292,028	17,940,821	2,433,878
Group III:										
1908	75,550,944	74,732,362	48,687,983	38,555,746	16,789	10,897	3,791,645	6,312,906	26,044,379	818,582
1907	69,706,706	68,959,310	45,548,303	36,080,372	14,386	12,218	3,616,726	5,824,601	23,411,007	747,396
1906	58,900,419	57,940,179	41,738,389	32,979,579	(5)	7,948	3,187,540	5,563,322	16,201,790	960,240
1905	53,429,575	51,615,915	37,973,191	30,936,645	(5)	5,662	1,578,928	5,451,956	13,642,724	1,813,660
1904	52,411,712	51,628,157	37,445,000	30,522,855	(5)	7,081	1,594,409	5,320,655	14,183,157	783,555
1903	51,552,261	50,268,049	36,401,032	28,969,782	(5)	5,139	2,442,296	4,983,815	13,867,017	1,284,212
1902	47,041,122	45,895,215	35,213,673	28,130,065	(5)	4,239	2,232,466	4,846,903	10,681,542	1,145,907
Group IV:[4]										
1908	45,809,244	45,074,140	30,403,944	23,783,681	131,042	13,450	2,296,630	4,179,141	14,670,196	735,104
1907	41,542,148	41,033,552	28,142,983	22,029,842	143,695	8,953	2,143,574	3,816,919	12,890,569	508,596
1906	38,823,408	37,863,882	26,584,275	20,878,707	(5)	7,288	1,940,911	3,757,369	11,279,607	959,526
1905	36,242,028	35,084,495	24,433,565	19,878,954	(5)	7,699	875,594	3,671,318	10,650,930	1,157,533
1904	32,882,124	32,320,628	22,985,412	18,834,050	(5)	7,525	731,629	3,412,208	9,335,216	561,496
1903	31,321,907	30,674,281	23,097,449	18,207,855	(5)	7,023	1,681,442	3,201,129	7,576,832	647,626
1902	29,447,739	28,389,494	21,552,540	17,009,242	(5)	5,945	1,445,105	3,092,248	6,836,954	1,058,245

[1] In this summary, payments and receipts, except those on account of interest and debt, include certain payments and receipts which were not for meeting governmental costs, but which could not be segregated for 1902, 1903, or 1904.

[2] Excess of payments over receipts on account of debt, shown in column 8 of Table 9.

[3] Excess of receipts over payments on account of debt, shown in column 8 of Table 9.

BY PRINCIPAL CLASSES, 1908: COMPARATIVE SUMMARY, 1902 TO 1908—Continued.

ACCORDING TO POPULATION IN 1908: 1902 TO 1908.

RECEIPTS FOR MEETING GOVERNMENTAL COSTS.									EXCESS OF RECEIPTS FROM REVENUES OVER—		
Total receipts for meeting governmental costs.	From revenues.						On account of debt.[3]	Excess of payments for revenue expenditures over receipts from revenues.	Payments for revenue expenditures.	Payments for expenses and interest.	Excess of payments for revenue expenditures over receipts from commercial revenues.
	All revenues.	General.	Commercial.								
			Total.	Revenues from special services.	Interest.	Revenues from public service enterprises.					
$822,779,617	$625,228,608	$473,653,334	$151,575,274	$72,296,638	$12,590,922	$66,687,714	$197,551,009	$139,258,770	$2,306,397	$132,381,447	$610,605,707
693,624,952	569,205,651	428,738,472	140,467,179	65,703,787	10,705,063	64,058,329	124,419,301	122,319,928	.....	116,645,465	551,058,400
610,000,780	527,298,653	401,100,134	126,198,519	54,297,399	9,059,876	62,841,244	82,702,127	73,552,008	.....	119,049,820	474,652,142
574,527,756	501,371,100	382,080,729	119,290,371	53,557,430	8,502,996	57,229,945	73,156,656	82,786,216	.....	103,017,150	464,866,945
591,154,412	469,520,550	359,248,249	110,272,301	49,892,801	7,156,493	53,223,007	121,633,862	97,412,378	.....	86,043,741	456,660,627
530,621,731	441,460,294	336,748,931	104,711,363	46,841,328	7,279,670	50,590,365	89,161,437	77,068,483	.....	96,067,865	413,817,414
478,649,248	420,177,674	327,700,163	92,477,511	37,715,915	6,406,643	48,354,953	58,471,574	42,797,772	.....	85,288,982	370,497,935
564,332,150	412,297,829	318,771,091	93,526,738	41,628,691	9,262,362	42,635,685	152,034,321	105,725,614	322,874	74,470,599	424,173,831
463,737,675	368,681,954	283,585,706	85,096,248	35,760,964	8,129,031	41,206,253	95,055,721	99,917,584	.....	59,248,719	383,503,290
406,009,051	342,381,461	264,926,380	77,455,081	29,383,508	6,476,170	41,595,403	65,627,590	66,430,852	.....	66,677,480	331,357,232
386,477,028	329,528,589	254,797,470	74,731,119	30,851,478	6,192,936	37,686,705	56,948,439	68,700,325	.....	62,898,741	323,497,795
410,278,067	307,428,997	237,416,994	70,012,003	29,430,731	5,674,078	34,907,194	102,849,070	83,656,487	.....	49,752,487	321,073,481
362,065,065	291,297,289	223,431,743	67,865,546	28,653,642	5,553,648	33,658,256	70,767,776	67,672,314	.....	60,475,365	291,104,057
325,583,763	279,409,430	220,668,180	58,741,250	21,143,843	5,057,186	32,540,221	46,174,333	39,296,458	.....	53,330,979	259,964,638
131,826,509	109,105,413	77,211,745	31,893,668	18,367,315	1,805,590	11,720,763	22,721,096	16,312,582	744,085	33,177,409	92,780,242
117,856,633	103,316,477	72,407,773	30,908,704	18,384,135	1,397,109	11,127,460	14,540,156	9,616,702	.....	33,880,812	82,024,475
99,153,022	93,727,531	67,251,970	26,475,561	14,803,948	1,203,065	10,468,548	5,425,491	2,506,756	.....	29,505,343	69,758,726
94,175,067	86,422,120	61,787,253	24,634,867	13,840,247	1,177,817	9,616,803	7,752,967	8,264,019	.....	21,646,627	70,051,272
90,564,070	81,122,511	59,606,155	21,516,356	11,748,323	731,098	9,036,935	9,441,559	6,371,527	.....	20,157,245	65,977,682
83,999,541	74,839,218	55,163,785	19,675,433	10,605,424	924,715	8,145,294	9,160,323	3,777,626	.....	19,767,194	58,941,411
73,521,651	68,453,390	50,482,985	17,970,405	9,739,141	684,167	7,547,097	5,068,261	1,531,459	.....	16,409,362	52,014,444
78,662,090	64,175,782	48,067,430	16,108,352	7,540,569	917,871	7,649,912	14,486,308	11,046,748	490,168	15,487,799	58,624,010
69,097,661	60,516,530	45,214,176	15,302,354	7,342,104	693,499	7,266,751	8,581,131	8,442,780	.....	14,968,227	53,656,956
62,063,827	55,554,543	42,284,692	13,269,851	5,882,524	830,281	6,557,046	6,529,284	2,385,636	.....	13,816,154	44,670,328
56,376,732	51,953,300	39,965,563	11,987,737	5,314,465	701,964	5,971,308	4,423,432	2,382,491	.....	11,260,233	42,348,054
54,165,774	49,356,256	37,730,580	11,625,676	5,624,371	460,338	5,540,967	4,809,518	4,643,370	.....	9,539,787	42,373,950
52,152,460	46,199,635	35,454,191	10,745,444	4,794,860	535,783	5,414,801	5,952,825	4,068,414	.....	9,798,603	39,522,605
48,716,336	44,211,075	34,557,176	9,653,899	4,232,983	459,961	4,960,955	4,505,261	1,684,140	.....	8,997,402	36,241,316
47,958,868	39,649,584	29,603,068	10,046,516	4,760,063	605,099	4,681,354	8,309,284	6,173,826	749,270	9,245,640	35,027,624
42,932,983	36,690,690	27,530,817	9,159,873	4,216,584	485,424	4,457,865	6,242,293	4,342,862	.....	8,547,707	31,873,679
40,754,880	35,635,118	26,637,092	8,998,026	4,227,419	550,360	4,220,247	5,119,762	2,228,764	.....	9,050,843	28,865,856
37,498,909	33,467,091	25,530,443	7,936,648	3,551,240	430,279	3,955,129	4,031,818	3,439,381	.....	7,211,549	28,969,824
35,146,501	31,612,786	24,494,520	7,118,266	3,089,376	290,979	3,737,911	4,533,715	2,740,994	.....	6,594,222	27,235,514
32,404,665	29,124,152	22,699,212	6,424,940	2,787,402	265,524	3,372,014	3,280,513	1,550,129	.....	6,026,703	24,249,341
30,827,498	28,103,779	21,991,822	6,111,957	2,599,948	205,329	3,306,680	2,723,719	285,715	.....	6,551,239	22,277,537

[1] Not including Wichita, Kans.; Bay City, Mich.; New Britain, Conn.; Oklahoma City, Okla.; Kalamazoo, Mich.; Macon, Ga.; West Hoboken, N. J.; Everett, Mass.; Pueblo, Colo.; Newport, Ky.; or Fort Worth, Tex.

[3] Included with general and special service expenses.

TABLE 30.—PER CAPITA PAYMENTS AND RECEIPTS FOR MEETING GOVERNMENTAL COSTS, BY PRINCIPAL CLASSES: [1] 1908.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 61.]

City number.	CITY.	PER CAPITA PAYMENTS FOR MEETING GOVERNMENTAL COSTS.									PER CAPITA RECEIPTS FOR MEETING GOVERNMENTAL COSTS.							
			For revenue expenditures.									From revenues.						
				Expenses and interest.										Commercial.				
		Total payments for meeting governmental costs.	All revenue expenditures.	All expenses and interest.	Expenses. General and special service expenses.	Expenses of municipal service enterprises.	Expenses of invested funds.	Expenses of public service enterprises.	Interest.	Outlays.	On account of debt.	Total receipts for meeting governmental costs.	All revenues.	General.	Total.	Revenues from special services. [2]	Interest.	Revenues from public service enterprises.	On account of debt.
	Grand total	$32.14	$32.02	$20.70	$16.43	$0.07	$0.02	$1.28	$2.89	$11.32	$0.11	$34.54	$26.28	$19.89	$6.39	$3.06	$0.53	$2.81	$8.26
	Group I	37.92	37.90	24.73	19.67	0.09	0.03	1.40	3.55	13.17	0.02	41.32	30.19	23.34	6.85	3.05	0.68	3.12	11.13
	Group II	27.51	27.34	16.65	13.27	0.07	0.01	1.15	2.15	10.69	0.17	28.90	23.92	16.93	6.99	4.03	0.40	2.57	4.98
	Group III	23.17	22.92	14.93	11.83	(3)	(3)	1.16	1.94	7.99	0.25	24.13	19.69	14.74	4.94	2.31	0.28	2.35	4.44
	Group IV	21.05	20.70	13.81	10.70	0.09	(3)	1.07	1.95	6.89	0.35	21.85	18.15	13.41	4.75	2.35	0.25	2.14	3.70
	GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.																		
1	New York, N. Y	$51.34	$51.34	$32.12	$24.17	$0.01	(3)	$1.58	$6.36	$19.21	.....	$55.33	$35.38	$28.04	$7.34	$2.88	$0.20	$4.26	$19.95
2	Chicago, Ill	27.65	27.65	19.50	16.34	0.28	$0.01	1.03	1.83	8.16	.....	29.29	26.17	19.18	6.99	4.03	0.70	2.26	3.12
3	Philadelphia, Pa	29.66	29.66	20.03	16.57	.....	0.21	1.72	1.53	9.63	.....	36.13	24.00	17.09	6.91	1.87	2.11	2.92	12.13
4	St. Louis, Mo	32.25	32.25	20.38	17.53	0.06	0.02	1.62	1.15	11.86	.....	38.35	29.17	20.47	8.70	5.07	0.60	3.03	9.18
5	Boston, Mass	45.06	45.06	36.37	27.20	0.25	0.01	2.25	6.67	8.69	.....	50.38	45.24	37.32	7.92	1.76	0.58	5.58	5.14
6	Baltimore, Md	26.46	26.46	17.06	13.29	.....	.....	1.49	2.28	9.40	.....	25.23	19.99	15.76	4.23	1.34	0.47	2.42	5.29
7	Pittsburg, Pa	34.76	34.76	21.83	17.29	0.49	(3)	1.51	2.54	12.93	.....	38.49	30.52	23.89	6.63	3.55	0.34	2.74	7.97
8	Cleveland, Ohio	29.97	29.97	18.86	15.09	.....	0.02	1.08	2.67	11.11	.....	30.70	27.39	19.02	8.37	5.10	0.88	2.39	3.31
9	Buffalo, N. Y	28.57	28.57	20.48	16.88	.....	0.01	1.58	2.01	8.09	.....	29.22	24.21	18.70	5.52	2.99	0.38	2.15	5.01
10	San Francisco, Cal	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
11	Detroit, Mich	28.04	28.04	18.39	16.02	.....	(3)	1.35	1.02	9.65	.....	26.51	24.44	18.51	5.93	3.14	0.33	2.47	2.07
12	Cincinnati, Ohio	41.08	41.08	24.57	18.22	.....	0.04	1.54	4.76	16.51	.....	39.74	34.28	23.81	10.47	3.07	4.40	2.99	5.46
13	Milwaukee, Wis	25.75	25.75	17.56	15.57	.....	(3)	0.79	1.20	8.19	.....	25.74	23.12	18.72	4.39	2.39	0.19	1.81	2.63
14	New Orleans, La	34.58	34.58	16.05	12.57	0.29	(3)	0.25	2.93	18.53	.....	33.12	20.10	18.07	2.03	0.91	0.25	0.87	13.02
15	Washington, D. C	42.11	41.44	27.45	24.52	.....	0.01	1.50	1.42	13.99	$0.67	42.13	42.13	38.27	3.86	1.99	0.04	1.83	.....
16	Newark, N. J	36.37	36.37	24.79	20.28	.....	0.01	0.94	3.57	11.58	.....	43.99	27.23	19.27	7.96	3.95	0.33	3.68	16.76
	GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.																		
17	Minneapolis, Minn	$21.84	$21.84	$14.22	$12.41	.....	(3)	$0.53	$1.27	$7.63	.....	$22.96	$19.88	$15.55	$4.32	$2.79	$0.35	$1.18	$3.08
18	Jersey City, N. J	22.52	22.52	18.37	11.31	.....	$0.01	3.97	3.09	4.15	.....	24.52	16.88	10.94	5.94	1.31	0.05	4.58	7.65
19	Indianapolis, Ind	21.30	21.30	12.32	11.30	$0.25	(3)	0.10	0.67	8.98	.....	22.11	22.03	13.67	8.36	8.07	0.11	0.17	0.08
20	Louisville, Ky	24.34	24.34	15.24	11.71	.....	0.14	1.67	1.72	9.11	.....	29.11	21.35	16.22	5.13	1.42	0.68	3.03	7.76
21	St. Paul, Minn	19.78	19.78	14.07	11.40	.....	.....	0.68	1.98	5.71	.....	20.00	17.29	12.76	4.54	2.69	0.09	1.76	2.71
22	Providence, R. I	22.37	22.37	18.58	14.98	.....	(3)	1.28	2.33	3.79	.....	25.21	23.03	17.37	5.66	1.82	0.44	3.40	2.17
23	Rochester, N. Y	26.81	26.81	18.97	15.07	.....	0.01	1.19	2.71	7.84	.....	26.78	26.65	17.56	9.09	5.09	0.56	3.45	0.13
24	Kansas City, Mo	33.13	33.13	19.96	16.48	.....	.....	1.78	1.70	13.17	.....	32.73	32.23	20.57	11.66	6.74	0.29	4.63	0.50
25	Toledo, Ohio	20.13	20.13	12.50	9.89	.....	0.02	0.68	1.92	7.62	.....	20.28	19.50	14.40	5.10	3.19	0.32	1.59	0.78
26	Denver, Colo	43.82	43.82	26.14	24.37	0.11	.....	0.08	1.59	17.67	.....	41.65	33.57	27.00	6.57	5.85	0.56	0.16	8.08
27	Columbus, Ohio	31.93	29.51	15.23	10.96	0.42	0.03	1.13	2.69	14.27	$2.42	20.29	20.29	15.10	5.19	3.05	0.30	1.84	.....
28	Los Angeles, Cal	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
29	Worcester, Mass	23.26	23.26	17.92	15.54	.....	.....	0.77	1.61	5.34	.....	25.62	23.08	17.57	5.51	2.15	0.33	3.02	2.54
30	Seattle, Wash	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
31	Memphis, Tenn	21.25	21.25	13.99	10.12	.....	(3)	1.47	2.39	7.26	.....	19.85	18.14	15.07	3.07	0.31	0.07	2.70	1.71
32	Omaha, Nebr	22.24	22.24	13.34	10.77	0.43	(3)	0.01	2.12	8.90	.....	26.00	18.63	14.93	3.70	3.52	0.17	(3)	7.37
33	New Haven, Conn	18.12	18.12	14.37	13.22	.....	0.01	0.01	1.13	3.75	.....	18.61	16.42	15.51	0.91	0.65	0.24	0.01	2.19
34	Scranton, Pa	14.79	14.79	9.77	8.94	.....	(3)	.....	0.82	5.02	.....	14.29	12.72	10.86	1.86	1.72	0.14	.....	1.57
35	Syracuse, N. Y	27.75	27.75	19.16	15.59	.....	(3)	0.84	2.73	8.59	.....	27.93	24.77	18.66	6.10	2.97	0.60	2.54	3.16
36	St. Joseph, Mo	10.64	10.64	6.45	5.41	0.23	(3)	0.01	0.80	4.19	.....	16.92	10.22	7.63	2.59	2.44	0.12	0.03	6.70
37	Portland, Oreg	43.08	43.08	20.45	14.94	.....	.....	2.08	3.44	22.63	.....	49.42	36.06	21.40	14.66	8.20	0.50	5.96	13.36
38	Paterson, N. J	19.66	16.13	13.32	11.52	.....	(3)	0.01	1.79	2.81	3.53	17.66	17.66	15.82	1.83	1.55	0.29	(3)	.....
39	Atlanta, Ga	24.51	24.51	14.93	11.94	.....	(3)	1.70	1.29	9.58	.....	25.31	20.90	14.49	6.42	3.36	0.08	2.97	4.40
40	Richmond, Va	26.07	26.07	15.76	10.21	.....	0.01	2.65	2.90	10.31	.....	26.53	23.19	16.43	6.76	0.94	0.11	5.71	3.34
41	Dayton, Ohio	23.17	23.17	15.17	12.59	.....	0.02	0.76	1.81	8.00	.....	22.86	19.15	15.03	4.12	2.12	0.42	1.59	3.71
42	Fall River, Mass	19.76	19.76	15.95	12.79	.....	(3)	0.93	2.22	3.81	.....	20.49	19.43	15.86	3.57	0.48	0.82	2.27	1.07
43	Nashville, Tenn	14.62	14.62	11.77	7.89	0.55	.....	1.03	2.30	2.85	.....	17.41	15.75	12 51	3.24	0 73	0.10	2.42	1.66
44	Grand Rapids, Mich	23.10	23.10	14.22	11.97	0.33	(3)	0.81	1.11	8.88	.....	26.02	21.03	14.75	6.28	3.92	0.45	1.92	4 98
45	Hartford, Conn	27.16	27.16	18 95	15.26	.....	(3)	1.00	2.69	8.21	.....	28.08	24.25	19.93	4.32	1 11	0.44	2.77	3.83
46	Cambridge, Mass	25.27	25.27	21.31	15.57	.....	0.01	1.03	4.10	3.96	.....	29.47	26 63	20.46	6.17	1.33	0 96	3.88	2.84

[1] For absolute numbers, see Table 29. For per capita averages based upon revised estimates of population, see Table A in the appendix to this report.
[2] Including receipts of municipal service enterprises, shown in column 2 of Table 13.
[3] Less than 1 cent.
[4] Per capita average not computed, because no reliable estimate of population could be made.

TABLE 30.—PER CAPITA PAYMENTS AND RECEIPTS FOR MEETING GOVERNMENTAL COSTS, BY PRINCIPAL CLASSES: [1] 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 61.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

City number.	CITY.	PER CAPITA PAYMENTS FOR MEETING GOVERNMENTAL COSTS.									PER CAPITA RECEIPTS FOR MEETING GOVERNMENTAL COSTS.						
		Total payments for meeting governmental costs.	For revenue expenditures.							On account of debt.	Total receipts for meeting governmental costs.	From revenues.					On account of debt.
			All revenue expenditures.	Expenses and interest.					Outlays.			All revenues.	General.	Commercial.			
				All expenses and interest.	Expenses.			Interest.						Total.	Revenues from special services.[2]	Interest.	Revenues from public service enterprises.	
					General and special service expenses.	Expenses of municipal service enterprises.	Expenses of invested funds.	Expenses of public service enterprises.										
47	Albany, N. Y	$20.53	$20.53	$16.14	$12.88	.....	[3]	$1.76	$1.50	$4.39	.....	$24.14	$19.63	$14.51	$5.12	$1.20	$0.70	$3.23	$4.50
48	Reading, Pa	15.42	15.42	9.54	7.43	.....	.....	0.80	1.31	5.88	.....	16.84	15.34	9.77	5.57	3.17	0.01	2.39	1.50
49	Lowell, Mass	21.31	21.27	17.74	14.00	.....	[3]	1.64	2.10	3.53	$0.04	20.62	20.62	16.79	3.83	0.90	0.67	2.25	.....
50	Trenton, N. J	19.60	19.60	13.54	10.76	.....	[3]	0.74	2.03	6.07	.....	22.06	16.22	11.82	4.40	1.97	0.09	2.34	5.84
51	Bridgeport, Conn	16.44	16.44	13.25	12.47	.....	[3]	0.02	0.76	3.19	.....	17.58	16.50	15.18	1.32	1.20	0.11	[3]	1.08
52	Camden, N. J	18.22	17.12	14.45	11.49	.....	[3]	0.93	2.03	2.67	1.10	16.03	16.03	12.24	3.79	0.89	0.29	2.61	.....
53	Wilmington, Del	15.64	15.64	10.66	7.90	.....	.....	1.38	1.39	4.98	.....	17.36	11.61	8.18	3.43	0.81	0.08	2.54	5.74
54	Des Moines, Iowa	21.29	21.95	13.60	12.64	.....	.....	0.20	0.76	8.35	.....	23.56	21.81	16.59	5.22	4.96	0.10	0.16	1.75
55	Lynn, Mass	21.19	21.19	16.98	13.14	.....	$0.05	1.58	2.22	4.21	.....	25.92	20.66	15.27	5.40	1.47	0.41	3.53	5.25
56	New Bedford, Mass	25.35	25.35	18.25	13.79	.....	0.01	1.50	2.96	7.10	.....	26.13	23.74	18.21	5.53	1.47	0.91	3.15	2.39
57	Kansas City, Kans	15.20	15.20	9.41	7.45	.....	[3]	0.01	1.95	5.80	.....	17.50	15.17	10.26	4.90	4.82	0.08	[3]	2.33
58	Springfield, Mass	32.67	32.67	20.88	17.21	.....	[3]	2.35	1.32	11.79	.....	33.50	26.28	20.03	6.25	1.95	0.31	4.00	7.22
59	Troy, N. Y	23.71	23.71	18.42	14.43	.....	[3]	1.74	2.25	5.30	.....	23.64	20.27	16.58	3.69	0.92	0.08	2.69	3.37
60	Oakland, Cal	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]
61	Lawrence, Mass	17.99	17.99	14.32	11.84	.....	.....	1.10	1.39	3.67	.....	18.41	15.97	13.00	2.97	0.79	0.17	2.01	2.44
62	Somerville, Mass	21.13	19.85	16.98	13.77	.....	.....	0.68	2.53	2.87	1.28	20.63	20.63	15.79	4.83	1.60	0.14	3.10	.....
63	Duluth, Minn	27.78	25.65	18.45	11.36	.....	.....	2.89	4.20	7.20	2.13	26.45	26.45	17.38	9.07	3.54	0.05	5.49	.....
64	Savannah, Ga	14.48	14.48	10.32	7.20	.....	.....	0.96	2.16	4.16	.....	14.07	13.63	10.77	2.86	0.66	0.12	2.08	0.44
65	Norfolk, Va	20.11	20.11	16.11	10.75	.....	.....	1.41	3.95	4.00	.....	19.91	19.14	15.69	3.45	0.74	0.05	2.66	0.77
66	Yonkers, N. Y	37.09	37.09	24.09	18.81	.....	0.01	1.66	3.61	13.00	.....	37.33	23.58	19.05	4.53	1.70	0.19	2.64	13.75
67	Schenectady, N. Y	25.75	25.75	13.66	11.17	.....	0.01	0.78	1.70	12.09	.....	27.29	18.04	12.56	5.48	3.38	0.33	1.77	9.24
68	Hoboken, N. J	20.04	20.04	17.12	12.79	.....	[3]	3.02	1.31	2.92	.....	22.13	19.27	15.16	4.11	0.65	0.05	3.41	2.86
69	Peoria, Ill	20.08	17.44	12.44	11.54	.....	[3]	0.16	0.73	5.00	2.64	16.41	16.41	14.34	2.07	1.65	0.14	0.27	.....
70	Utica, N. Y	16.80	16.80	13.59	12.51	.....	0.01	.....	1.06	3.21	.....	18.79	17.73	15.49	2.25	1.85	0.37	0.03	1.05
71	Manchester, N. H	12.89	12.82	10.89	9.29	.....	.....	0.77	0.83	1.93	0.08	14.05	14.05	11.69	2.36	0.27	0.09	2.00	.....
72	Evansville, Ind	14.18	13.01	10.51	8.04	.....	[3]	0.88	1.59	2.49	1.18	15.56	15.56	11.90	3.65	1.35	0.09	2.21	.....
73	San Antonio, Tex	18.84	18.84	13.21	10.99	.....	.....	0.19	2.03	5.63	.....	16.60	15.26	14.64	0.61	0.26	0.10	0.25	1.34
74	Elizabeth, N. J	15.18	15.18	11.17	9.35	.....	[3]	0.01	1.82	4.01	.....	16.94	15.26	13.26	2.00	1.93	0.70	[3]	1.68
75	Waterbury, Conn	23.34	23.34	13.36	11.72	.....	0.01	0.45	1.17	9.99	.....	23.22	16.69	13.04	3.65	0.64	0.28	2.74	6.53
76	Salt Lake City, Utah	40.34	40.34	23.58	17.55	.....	.....	2.51	3.52	16.76	.....	43.88	31.54	23.73	7.81	4.78	0.04	2.99	12.34
77	Wilkes-Barre, Pa	11.71	11.45	9.39	8.71	.....	[3]	0.04	0.63	2.07	0.26	11.06	11.06	10.46	0.59	0.49	0.09	0.02	.....
78	Erie, Pa	18.90	18.90	10.44	8.51	.....	.....	1.37	0.55	8.46	.....	18.49	16.68	10.50	6.18	2.61	0.25	3.31	1.82
79	Houston, Tex	22.83	22.83	16.50	11.43	.....	.....	1.16	3.92	6.33	.....	34.54	21.30	17.19	4.11	0.75	0.18	3.18	13.25
80	Tacoma, Wash	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]
81	Harrisburg, Pa	23.64	23.64	12.75	9.90	.....	.....	1.26	1.58	10.89	.....	24.84	20.80	13.14	7.65	4.08	0.27	3.30	4.04
82	Portland, Me	99.78	99.78	21.52	15.86	.....	.....	1.52	4.14	78.26	.....	100.68	26.47	18.87	7.59	1.18	1.03	5.39	74.21
83	Charleston, S. C	14.79	14.79	12.62	10.15	.....	[3]	0.05	2.42	2.17	.....	24.11	15.38	14.87	0.51	0.19	0.26	0.06	8.73
84	Youngstown, Ohio	24.02	24.02	14.10	11.57	.....	0.02	1.16	1.35	9.91	.....	22.65	19.81	13.60	6.21	3.42	0.30	2.49	2.84
85	Dallas, Tex	29.34	29.34	16.56	13.00	.....	.....	1.36	2.20	12.78	.....	34.95	27.63	21.80	5.83	1.28	0.58	3.97	7.32
86	Terre Haute, Ind	15.69	15.61	11.81	11.07	.....	[3]	0.22	0.52	3.80	0.08	15.91	15.91	12.38	3.53	3.08	0.11	0.34	.....
87	Akron, Ohio	19.38	17.26	12.36	11.35	.....	0.01	0.03	0.97	4.89	2.12	14.43	14.43	11.94	2.49	2.23	0.21	0.45	.....
88	Fort Wayne, Ind	15.80	15.80	9.98	8.31	.....	[3]	0.97	0.69	5.82	.....	16.07	15.80	12.14	3.65	1.55	0.21	1.90	0.27
89	Holyoke, Mass	28.32	28.32	21.12	13.26	.....	[3]	5.49	2.37	7.19	.....	27.25	25.65	15.73	9.92	0.58	1.53	7.80	1.60
90	Brockton, Mass	22.35	22.35	16.59	13.32	.....	[3]	0.89	2.37	5.76	.....	23.78	20.02	14.44	5.58	2.88	0.37	2.32	3.76
91	Covington, Ky	14.71	14.71	10.18	7.64	.....	.....	0.84	1.71	4.53	.....	15.04	13.67	9.66	4.02	1.58	.....	2.43	1.37
92	Lincoln, Nebr	14.81	14.81	10.11	7.58	$0.33	.....	0.71	1.49	4.70	.....	15.15	14.10	10.59	3.51	1.43	0.28	1.80	1.06
93	Saginaw, Mich	24.19	24.19	13.22	10.43	.....	.....	0.88	1.91	10.97	.....	24.23	20.82	15.33	5.49	3.62	0.18	1.69	3.41

[1] For absolute numbers, see Table 29. For per capita averages based upon revised estimates of population, see Table A in appendix to this report.
[2] Including receipts of municipal service enterprises, shown in column 2 of Table 13.
[3] Less than 1 cent.
[4] Per capita average not computed, because no reliable estimate of population could be made.

TABLE 30.—PER CAPITA PAYMENTS AND RECEIPTS FOR MEETING GOVERNMENTAL COSTS, BY PRINCIPAL CLASSES: [1] 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 61.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

City number.	CITY.	PER CAPITA PAYMENTS FOR MEETING GOVERNMENTAL COSTS.									PER CAPITA RECEIPTS FOR MEETING GOVERNMENTAL COSTS.							
		Total payments for meeting governmental costs.	For revenue expenditures.							On account of debt.	Total receipts for meeting governmental costs.	From revenues.						On account of debt.
			All revenue expenditures.	Expenses and interest.					Outlays.			All revenues.	General.	Commercial.				
				All expenses and interest.	Expenses.			Interest.						Total.	Revenues from special services.[2]	Interest.	Revenues from public service enterprises.	
					General and special service expenses.	Expenses of municipal service enterprises.	Expenses of invested funds.	Expenses of public service enterprises.										
94	Altoona, Pa.	$20.46	$20.46	$10.09	$7.80	.....	.....	$0.39	$1.90	$10.37	.....	$17.49	$14.08	$9.72	$4.36	$1.88	$0.10	$2.38	$3.41
95	Spokane, Wash.	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
96	Lancaster, Pa.	12.82	12.82	9.06	6.58	.....	.....	1.58	0.90	3.76	.....	10.93	10.11	7.17	2.94	0.18	0.14	2.62	0.82
97	Birmingham, Ala.	19.16	18.05	15.99	12.60	.....	.....	0.05	3.34	2.06	$1.12	18.76	18.76	15.12	3.64	3.13	0.49	0.02	.....
98	Bayonne, N. J.	28.19	28.19	18.82	12.94	.....	$0.01	3.37	2.51	9.37	.....	34.91	22.16	15.32	6.84	1.91	0.17	4.76	12.74
99	South Bend, Ind.	17.64	17.15	10.84	9.10	.....	(4)	0.92	0.82	6.31	0.48	16.41	16.41	11.35	5.06	3.26	0.06	1.74	.....
100	Butte, Mont.	20.67	20.67	14.80	13.77	.....	.....	.....	1.03	5.87	.....	20.77	17.43	15.03	2.40	2.37	0.03	.....	3.33
101	McKeesport, Pa.	17.43	17.43	12.52	9.15	.....	.....	1.97	1.40	4.91	.....	16.43	14.93	11.70	3.23	1.42	0.29	1.51	1.50
102	Pawtucket, R. I.	27.92	27.92	19.18	13.67	.....	(4)	1.36	4.15	8.73	.....	35.49	21.90	15.59	6.31	0.89	0.46	4.95	13.59
103	Sioux City, Iowa.	18.31	16.84	11.71	9.22	.....	.....	0.71	1.78	5.13	1.47	17.35	17.35	13.23	4.12	2.36	.....	1.75	.....
104	Johnstown, Pa.	11.81	11.81	8.71	8.24	.....	.....	0.01	0.45	3.10	.....	11.69	10.96	10.70	0.26	0.23	0.02	0.01	0.73
105	Dubuque, Iowa.	12.66	11.99	10.39	7.49	.....	.....	1.32	1.57	1.60	0.67	12.69	12.69	10.11	2.59	1.07	0.07	1.45	.....
106	Binghamton, N. Y.	16.64	15.88	11.94	9.98	.....	0.01	1.27	0.67	3.94	0.76	13.31	13.31	9.30	4.02	0.96	0.20	2.85	.....
107	Mobile, Ala.	13.08	13.04	11.39	5.83	.....	0.15	1.86	3.54	1.65	0.04	14.77	14.77	9.67	5.10	1.72	.....	3.38	.....
108	Augusta, Ga.	15.16	13.67	11.35	7.46	.....	.....	2.11	1.78	2.32	1.49	16.01	16.01	11.66	4.35	1.06	0.07	3.22	.....
109	East St. Louis, Ill.	19.96	19.96	13.81	12.29	.....	.....	0.02	1.50	6.15	.....	21.04	20.31	15.50	4.81	4.41	0.40	(4)	0.73
110	Passaic, N. J.	14.48	14.48	11.11	10.17	.....	.....	.....	0.94	3.37	.....	15.19	12.21	11.13	1.08	1.05	0.03	.....	2.98
111	Topeka, Kans.	18.55	18.55	12.08	8.32	$0.40	.....	0.80	2.55	6.47	.....	20.13	18.38	11.88	6.51	4.34	0.13	2.04	1.74
112	Allentown, Pa.	15.10	15.10	9.91	7.80	.....	.....	1.16	0.95	5.19	.....	14.44	14.33	10.84	3.49	0.97	0.05	2.47	0.11
113	Atlantic City, N. J.	39.70	39.70	25.58	19.98	.....	0.04	1.78	3.77	14.12	.....	38.89	29.79	24.84	4.95	0.73	0.89	3.34	9.09
114	Springfield, Ohio.	19.99	19.99	13.20	11.13	.....	0.01	0.72	1.34	6.79	.....	20.77	13.26	9.47	3.79	1.31	0.54	1.94	7.51
115	Montgomery, Ala.	19.12	19.12	13.81	7.62	.....	.....	1.22	4.97	5.31	.....	18.54	13.63	10.17	3.45	1.20	.....	2.15	4.91
116	Davenport, Iowa.	22.70	22.70	14.71	14.06	.....	.....	(4)	0.65	7.99	.....	25.72	22.46	16.97	5.49	5.28	0.17	0.04	3.26
117	Little Rock, Ark.	17.41	17.41	8.62	7.52	0.27	.....	0.08	0.75	8.79	.....	17.47	13.68	11.36	2.32	2.11	0.01	0.20	3.80
118	Wheeling, W. Va.	18.82	18.82	13.95	8.56	0.66	0.01	4.67	0.06	4.86	.....	40.16	17.56	10.20	7.36	0.18	0.07	7.10	22.60
119	Springfield, Ill.	23.80	23.80	15.25	11.19	0.78	.....	1.65	1.63	8.55	.....	23.44	21.83	14.87	6.96	3.54	0.08	3.34	1.61
120	York, Pa.	9.61	9.25	7.97	7.01	.....	.....	.....	0.97	1.28	0.36	10.14	10.14	9.64	0.50	0.37	0.13	.....	.....
121	Malden, Mass.	23.57	21.94	18.45	14.39	.....	0.01	0.85	3.20	3.49	1.63	21.59	21.59	16.00	5.59	1.70	1.20	2.70	.....
122	Wichita, Kans.	17.99	17.99	10.16	8.30	.....	.....	0.04	1.82	7.83	.....	18.13	11.40	9.04	2.36	2.24	0.10	0.03	6.74
123	Bay City, Mich.	23.25	23.07	12.21	8.90	.....	(4)	1.50	1.80	10.85	0.19	17.86	17.86	13.86	4.00	1.76	0.19	2.05	.....
124	South Omaha, Nebr.	16.20	16.20	8.74	7.16	.....	.....	.....	1.58	7.46	.....	13.74	9.80	8.34	1.41	1.30	0.16	.....	3.93
125	Quincy, Ill.	12.25	10.23	8.12	7.09	.....	.....	0.04	0.98	2.11	2.02	13.15	13.15	11.86	1.28	0.85	0.40	0.03	.....
126	Newcastle, Pa.	11.73	10.96	7.94	7.44	.....	.....	0.05	0.46	3.02	0.77	11.26	11.26	9.50	1.75	1.68	0.05	0.02	.....
127	Superior, Wis.	21.30	20.10	12.70	11.69	.....	(4)	.....	1.01	7.41	1.20	21.91	21.91	15.35	6.56	6.42	0.14	.....	.....
128	Canton, Ohio.	18.81	18.81	12.57	9.47	.....	0.03	1.16	1.92	6.24	.....	16.88	16.67	12.74	3.93	1.60	0.22	2.11	0.21
129	Jacksonville, Fla.	25.87	25.22	16.82	9.07	.....	.....	5.48	2.27	8.39	0.65	25.71	25.71	12.36	13.35	4.52	0.01	8.82	.....
130	Chester, Pa.	9.29	9.29	7.72	6.88	.....	.....	0.01	0.83	1.57	.....	10.33	8.99	8.44	0.55	0.47	0.06	0.03	1.34
131	Chelsea, Mass.	20.08	20.08	16.71	13.25	.....	(4)	0.65	2.81	3.37	.....	22.36	17.38	12.76	4.61	0.87	0.41	3.33	4.99
132	Joplin, Mo.	13.34	12.39	6.93	5.82	.....	.....	0.65	0.46	5.46	0.95	10.78	10.78	7.36	3.41	2.85	0.11	0.46	.....
133	Newton, Mass.	42.49	42.49	29.73	22.79	0.12	.....	0.55	6.27	12.77	.....	54.90	42.04	35.35	6.69	2.10	1.13	3.45	12.86
134	Salem, Mass.	24.44	24.44	15.77	13.48	.....	(4)	1.31	0.98	8.67	.....	25.12	18.71	14.14	4.58	1.44	0.44	2.69	6.40
135	Haverhill, Mass.	24.76	24.76	17.00	14.20	.....	0.01	0.77	2.03	7.76	.....	28.79	19.00	13.19	5.81	2.05	1.10	2.67	9.80
136	Rockford, Ill.	16.10	15.09	11.44	9.26	.....	.....	1.16	1.02	3.65	1.01	15.95	15.95	12.74	3.21	1.09	0.03	2.09	.....
137	Knoxville, Tenn.	23.37	23.37	10.89	8.52	.....	.....	0.14	2.23	12.48	.....	24.83	15.19	12.70	2.49	2.15	0.05	0.29	9.65
138	Galveston, Tex.	24.45	24.45	17.80	10.82	0.65	.....	1.34	4.98	6.65	.....	24.77	23.12	16.28	6.84	2.38	1.07	3.38	1.65
139	Elmira, N. Y.	14.13	13.08	12.46	11.18	.....	.....	0.20	1.08	0.62	1.05	15.15	15.15	13.63	1.52	0.96	0.27	0.29	.....
140	New Britain, Conn.	30.16	30.16	14.44	10.92	.....	.....	0.64	2.88	15.72	.....	29.26	18.82	13.83	4.99	1.72	0.24	3.04	10.45
141	Oklahoma City, Okla.	44.46	44.46	14.78	11.57	.....	.....	1.42	1.79	29.69	.....	46.76	34.90	11.48	23.42	20.71	0.05	2.66	11.86
142	Kalamazoo, Mich.	17.18	17.18	12.19	9.45	0.50	.....	0.98	1.25	4.99	.....	18.16	15.64	12.10	3.54	2.10	0.17	1.28	2.52
143	Woonsocket, R. I.	14.87	14.87	12.72	8.99	.....	(4)	0.46	3.27	2.14	.....	16.95	13.30	9.66	3.64	1.03	0.14	2.47	3.66
144	Chattanooga, Tenn.	30.21	30.21	15.56	12.33	.....	0.01	0.04	3.19	14.65	.....	17.50	16.68	14.91	1.77	0.97	0.73	0.06	0.83
145	Racine, Wis.	18.57	18.57	10.83	9.81	.....	.....	0.23	0.79	7.74	.....	19.42	17.72	13.59	4.12	3.73	0.13	0.27	1.70
146	Fitchburg, Mass.	22.32	20.86	16.97	13.54	.....	0.01	1.56	1.86	3.90	1.46	21.19	21.19	17.12	4.07	1.25	0.21	2.61	.....
147	Auburn, N. Y.	19.10	19.10	13.14	10.48	0.38	.....	1.49	0.79	5.96	.....	27.48	19.20	15.34	3.86	1.08	0.11	2.66	8.28
148	Joliet, Ill.	15.21	15.21	12.16	10.24	.....	.....	1.18	0.74	3.04	.....	16.56	15.99	12.20	3.79	2.82	.....	0.97	0.57
149	Macon, Ga.	10.57	8.58	8.26	7.02	.....	0.02	0.22	1.00	0.32	1.99	10.94	10.94	9.96	0.99	0.55	0.15	0.29	.....
150	West Hoboken, N. J.	13.74	13.74	10.39	9.09	.....	.....	.....	1.30	3.36	.....	14.24	11.08	9.42	1.66	1.62	0.04	.....	3.16
151	Everett, Mass.	20.28	20.28	16.65	12.78	.....	.....	0.74	3.13	3.62	.....	19.11	18.83	13.75	5.08	1.41	0.46	3.22	0.28
152	Oshkosh, Wis.	15.56	14.74	9.66	9.02	.....	(4)	0.08	0.56	5.08	0.81	15.06	15.06	11.84	3.22	3.09	0.07	0.05	.....
153	Sacramento, Cal.	44.40	44.40	23.32	20.33	.....	.....	2.05	0.94	21.09	.....	43.94	32.91	23.74	9.08	4.27	0.17	4.64	11.13
154	Pueblo, Colo.	30.43	28.87	24.60	16.22	.....	.....	3.07	5.31	4.27	1.56	30.62	30.62	21.48	9.14	3.20	0.10	5.84	.....
155	Newport, Ky.	13.79	13.75	9.95	6.99	.....	.....	1.17	1.80	3.79	0.04	12.29	12.29	9.58	2.71	0.74	.....	1.97	.....
156	Taunton, Mass.	21.67	21.67	18.85	13.30	.....	0.01	2.66	2.88	2.81	.....	25.42	21.73	15.27	6.46	1.27	0.72	4.46	3.69
157	La Crosse, Wis.	14.22	14.09	11.87	9.83	.....	(4)	1.00	1.04	2.22	0.13	15.73	15.73	12.78	2.95	1.00	0.25	1.69	.....
158	Fort Worth, Tex.	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
	San Juan, P. R.	17.07	17.07	12.19	10.01	.....	.....	1.11	1.06	4.88	.....	16.46	14.77	11.66	3.11	0.77	0.21	2.13	1.68

[1] For absolute numbers, see Table 29. For per capita averages based upon revised estimates of population, see Table A in the appendix to this report.
[2] Including receipts of municipal service enterprises, shown in column 2 of Table 13.
[3] Per capita average not computed, because no reliable estimate of population could be made.
[4] Less than 1 cent.

TABLE 31.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF PAYMENTS AND RECEIPTS FOR MEETING GOVERNMENTAL COSTS:[1] 1908.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 62.]

City number.	CITY.	PERCENTAGE OF PAYMENTS FOR MEETING GOVERNMENTAL COSTS.								PERCENTAGE OF RECEIPTS FOR MEETING GOVERNMENTAL COSTS.						
		For revenue expenditures.								From revenues.						
		All revenue expenditures.	Expenses and interest.					Outlays.	On account of debt.	All revenues.	General.	Commercial.				On account of debt.
			All expenses and interest.	Expenses.								Total.	Revenues from special services.[2]	Interest.	Revenues from public service enterprises.	
				General and special service expenses.	Expenses of municipal service enterprises.	Expenses of invested funds.	Expenses of public service enterprises.	Interest.								
	Grand total	99.6	64.4	51.1	0.2	0.1	4.0	9.0	35.2	0.4	76.1	57.6	18.5	8.9	1.5	8.1	23.9
	Group I	100.0	65.2	51.9	0.2	0.1	3.7	9.4	34.7	(3)	73.1	56.5	16.6	7.4	1.6	7.6	26.9
	Group II	99.4	60.5	48.2	0.3	(3)	4.2	7.8	38.9	0.6	82.8	58.6	24.2	13.9	1.4	8.9	17.2
	Group III	98.9	64.4	51.0	(3)	(3)	5.0	8.4	34.5	1.1	81.6	61.1	20.5	9.6	1.2	9.7	18.4
	Group IV	98.3	65.6	50.8	0.4	(3)	5.1	9.3	32.7	1.7	83.1	61.3	21.7	10.7	1.2	9.8	16.9
	GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.																
1	New York, N. Y.	100.0	62.6	47.1	(3)	(3)	3.1	12.4	37.4	.....	63.9	50.7	13.3	5.2	0.4	7.7	36.1
2	Chicago, Ill.	100.0	70.5	59.1	1.0	(3)	3.7	6.6	29.5	.....	89.3	65.5	23.9	13.8	2.4	7.7	10.7
3	Philadelphia, Pa.	100.0	67.5	55.9	.....	0.7	5.8	5.1	32.5	.....	66.4	47.3	19.1	5.2	5.8	8.1	33.6
4	St. Louis, Mo.	100.0	63.2	54.4	0.2	0.1	5.0	3.6	36.8	.....	76.1	53.4	22.7	13.2	1.6	7.9	23.9
5	Boston, Mass.	100.0	80.7	60.4	0.6	(3)	5.0	14.8	19.3	.....	89.8	74.1	15.7	3.5	1.1	11.1	10.2
6	Baltimore, Md.	100.0	64.5	50.2	.....	.....	5.6	8.6	35.5	.....	79.1	62.3	16.7	5.3	1.9	9.6	20.9
7	Pittsburg, Pa.	100.0	62.8	49.7	1.4	(3)	4.3	7.3	37.2	.....	79.3	62.1	17.2	9.2	0.9	7.1	20.7
8	Cleveland, Ohio	100.0	62.9	50.3	.....	0.1	3.6	8.9	37.1	.....	89.2	62.0	27.3	16.6	2.9	7.8	10.8
9	Buffalo, N. Y.	100.0	71.7	59.1	.....	(3)	5.5	7.0	28.3	.....	82.9	64.0	18.9	10.2	1.3	7.4	17.1
10	San Francisco, Cal.	100.0	67.9	67.1	.....	(3)	.....	0.8	32.1	.....	59.4	50.8	8.6	8.5	0.1	.....	40.6
11	Detroit, Mich.	100.0	65.6	57.1	.....	(3)	4.8	3.6	34.4	.....	92.2	69.8	22.4	11.8	1.2	9.3	7.8
12	Cincinnati, Ohio	100.0	59.8	44.4	.....	0.1	3.8	11.6	40.2	.....	86.3	59.9	26.3	7.7	11.1	7.5	13.7
13	Milwaukee, Wis.	100.0	68.2	60.5	.....	(3)	3.1	4.7	31.8	.....	89.8	72.7	17.1	9.3	0.8	7.0	10.2
14	New Orleans, La.	100.0	46.4	36.4	0.9	(3)	0.7	8.5	53.6	.....	60.7	54.6	6.1	2.8	0.7	2.6	39.3
15	Washington, D. C.	98.4	65.2	58.2	.....	(3)	3.6	3.4	33.2	1.6	100.0	90.8	9.2	4.7	0.1	4.3	.....
16	Newark, N. J.	100.0	68.2	55.8	.....	(3)	2.6	9.8	31.8	.....	61.9	43.8	18.1	9.0	0.8	8.4	38.1
	GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.																
17	Minneapolis, Minn.	100.0	65.1	56.8	.....	(3)	2.4	5.8	34.9	.....	86.6	67.7	18.8	12.2	1.5	5.1	13.4
18	Jersey City, N. J.	100.0	81.6	50.2	.....	(3)	17.6	13.7	18.4	.....	68.8	44.6	24.2	5.4	0.2	18.7	31.2
19	Indianapolis, Ind.	100.0	57.8	53.0	1.2	(3)	0.5	3.1	42.2	.....	99.6	61.8	37.8	36.5	0.5	0.8	0.4
20	Louisville, Ky.	100.0	62.6	48.1	.....	0.6	6.9	7.1	37.4	.....	73.3	55.7	17.6	4.9	2.3	10.4	26.7
21	St. Paul, Minn.	100.0	71.1	57.6	.....	.....	3.5	10.0	28.9	.....	86.5	63.8	22.7	13.4	0.4	8.8	13.5
22	Providence, R. I.	100.0	83.1	66.9	.....	(3)	5.7	10.4	16.9	.....	91.4	68.9	22.5	7.2	1.8	13.5	8.6
23	Rochester, N. Y.	100.0	70.8	56.2	.....	(3)	4.4	10.1	29.2	.....	99.5	65.6	33.9	19.0	2.1	12.9	0.5
24	Kansas City, Mo.	100.0	60.2	49.7	.....	.....	5.4	5.1	39.8	.....	98.5	62.9	35.6	20.6	0.9	14.2	1.5
25	Toledo, Ohio	100.0	62.1	49.1	.....	0.1	3.4	9.5	37.9	.....	96.1	71.0	25.2	15.7	1.6	7.9	3.9
26	Denver, Colo.	100.0	59.7	55.6	0.3	.....	0.2	3.6	40.3	.....	80.6	64.8	15.8	14.0	1.4	0.4	19.4
27	Columbus, Ohio	92.4	47.7	34.3	1.3	0.1	3.5	8.4	44.7	7.6	100.0	74.4	25.6	15.0	1.5	9.1	.....
28	Los Angeles, Cal.	100.0	34.9	28.8	.....	(3)	2.7	3.4	65.1	.....	56.3	34.5	21.7	14.5	0.3	6.9	43.7
29	Worcester, Mass.	100.0	77.1	66.8	.....	.....	3.3	6.9	22.9	.....	90.1	68.6	21.5	8.4	1.3	11.8	9.9
30	Seattle, Wash.	100.0	37.4	25.8	.....	.....	3.5	8.1	62.6	.....	86.6	41.4	45.2	32.4	3.4	9.4	13.4
31	Memphis, Tenn.	100.0	65.8	47.6	.....	(3)	6.9	11.2	34.2	.....	91.4	75.9	15.5	1.5	0.3	13.6	8.6
32	Omaha, Nebr.	100.0	60.0	48.4	1.9	(3)	(3)	9.5	40.0	.....	71.6	57.4	14.2	13.5	0.7	(3)	28.4
33	New Haven, Conn.	100.0	79.3	73.0	.....	(3)	(3)	6.2	20.7	.....	88.3	83.4	4.9	3.5	1.3	0.1	11.7
34	Scranton, Pa.	100.0	66.1	60.5	.....	(3)	.....	5.6	33.9	.....	89.0	76.0	13.0	12.0	1.0	.....	11.0
35	Syracuse, N. Y.	100.0	69.1	56.2	.....	(3)	3.0	9.8	30.9	.....	88.7	66.8	21.9	10.6	2.1	9.1	11.3
36	St. Joseph, Mo.	100.0	60.6	50.9	2.1	(3)	0.1	7.5	39.4	.....	60.4	45.1	15.3	14.4	0.7	0.2	39.6
37	Portland, Oreg.	100.0	47.5	34.7	.....	.....	4.8	8.0	52.5	.....	73.0	43.3	29.7	16.6	1.0	12.1	27.0
38	Paterson, N. J.	82.1	67.7	58.6	.....	(3)	(3)	9.1	14.3	17.9	100.0	89.6	10.4	8.8	1.6	(3)	.....
39	Atlanta, Ga.	100.0	60.9	48.7	.....	(3)	6.9	5.3	39.1	.....	82.6	57.2	25.4	13.3	0.3	11.7	17.4
40	Richmond, Va.	100.0	60.5	39.2	.....	(3)	10.2	11.1	39.5	.....	87.4	61.9	25.5	3.5	0.4	21.5	12.6
41	Dayton, Ohio	100.0	65.5	54.3	.....	0.1	3.3	7.8	34.5	.....	83.8	65.7	18.0	9.3	1.8	6.9	16.2
42	Fall River, Mass.	100.0	80.7	64.7	.....	(3)	4.7	11.2	19.3	.....	94.8	77.4	17.4	2.3	4.0	11.1	5.2
43	Nashville, Tenn.	100.0	80.5	54.0	3.7	.....	7.1	15.7	19.5	.....	90.5	71.9	18.6	4.2	0.6	13.9	9.5
44	Grand Rapids, Mich.	100.0	61.6	51.8	1.4	(3)	3.5	4.8	38.4	.....	80.8	56.7	24.1	15.1	1.7	7.4	19.2
45	Hartford, Conn.	100.0	69.8	56.2	.....	(3)	3.7	9.9	30.2	.....	86.4	71.0	15.4	3.9	1.6	9.9	13.6
46	Cambridge, Mass.	100.0	84.3	61.6	.....	(3)	4.1	18.6	15.7	.....	90.4	69.4	20.9	4.5	3.3	13.2	9.6

[1] For absolute numbers, see Table 29.
[2] Including receipts of municipal service enterprises, shown in column 2 of Table 13.
[3] Less than one-tenth of 1 per cent.

TABLE 31.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF PAYMENTS AND RECEIPTS FOR MEETING GOVERNMENTAL COSTS:[1] 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 62.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

City number.	CITY.	PERCENTAGE OF PAYMENTS FOR MEETING GOVERNMENTAL COSTS.								PERCENTAGE OF RECEIPTS FOR MEETING GOVERNMENTAL COSTS.						
		For revenue expenditures.							On account of debt.	From revenues.						On account of debt.
		All revenue expenditures.	Expenses and interest.					Outlays.		All revenues.	General.	Commercial.				
			All expenses and interest.	Expenses.								Total.	Revenues from special services.[2]	Interest.	Revenues from public service enterprises.	
				General and special service expenses.	Expenses of municipal service enterprises.	Expenses of invested funds.	Expenses of public service enterprises.	Interest.								
47	Albany, N. Y.	100.0	78.6	62.7	.....	(3)	8.6	7.3	21.4	.....	81.3	60.1	21.2	5.0	2.9	13.4	18.7
48	Reading, Pa.	100.0	61.9	48.2	.....	.....	5.2	8.5	38.1	.....	91.1	58.0	33.1	18.8	0.1	14.2	8.9
49	Lowell, Mass.	99.8	83.3	65.7	.....	(3)	7.7	9.9	16.6	0.2	100.0	81.4	18.6	4.4	3.3	10.9	.....
50	Trenton, N. J.	100.0	69.0	54.9	.....	(3)	3.8	10.4	31.0	.....	73.5	53.6	19.9	8.9	0.4	10.6	26.5
51	Bridgeport, Conn.	100.0	80.6	75.9	.....	(3)	0.1	4.6	19.4	.....	93.9	86.4	7.5	6.9	0.6	(3)	6.1
52	Camden, N. J.	94.0	79.3	63.0	.....	(3)	5.1	11.2	14.7	6.0	100.0	76.3	23.7	5.6	1.8	16.3	.....
53	Wilmington, Del.	100.0	68.2	50.5	.....	.....	8.8	8.9	31.8	.....	66.9	47.1	19.8	4.7	0.4	14.7	33.1
54	Des Moines, Iowa.	100.0	62.0	57.6	.....	.....	0.9	3.4	38.0	.....	92.6	70.4	22.1	21.0	0.4	0.7	7.4
55	Lynn, Mass.	100.0	80.1	62.0	.....	0.2	7.4	10.5	19.9	.....	79.7	58.9	20.8	5.7	1.6	13.6	20.3
56	New Bedford, Mass.	100.0	72.0	54.4	.....	(3)	5.9	11.7	28.0	.....	90.9	69.7	21.2	5.6	3.5	12.1	9.1
57	Kansas City, Kans.	100.0	61.9	49.0	.....	(3)	(3)	12.8	38.1	.....	86.7	58.7	28.0	27.5	0.5	(3)	13.3
58	Springfield, Mass.	100.0	63.9	52.7	.....	(3)	7.2	4.0	36.1	.....	78.5	59.8	18.7	5.8	0.9	11.9	21.5
59	Troy, N. Y.	100.0	77.7	60.8	.....	(3)	7.3	9.5	22.3	.....	85.7	70.1	15.6	3.9	0.3	11.4	14.3
60	Oakland, Cal.	97.9	54.7	50.9	.....	.....	0.1	3.7	43.2	2.1	100.0	68.2	31.8	31.2	0.2	0.4	.....
61	Lawrence, Mass.	100.0	79.6	65.8	.....	.....	6.1	7.7	20.4	.....	86.7	70.6	16.1	4.3	0.9	10.9	13.3
62	Somerville, Mass.	93.9	80.4	65.2	.....	.....	3.2	12.0	13.6	6.1	100.0	76.6	23.4	7.7	0.7	15.0	.....
63	Duluth, Minn.	92.3	66.4	40.9	.....	.....	10.4	15.1	25.9	7.7	100.0	65.7	34.3	13.4	0.2	20.7	.....
64	Savannah, Ga.	100.0	71.3	49.7	.....	.....	6.6	14.9	28.7	.....	96.9	76.5	20.3	4.7	0.9	14.8	3.1
65	Norfolk, Va.	100.0	90.1	53.5	.....	.....	70.0	19.6	19.9	.....	96.1	78.8	17.3	3.7	0.2	13.4	3.9
66	Yonkers, N. Y.	100.0	65.0	50.7	.....	(3)	4.5	9.7	35.0	.....	63.2	51.0	12.1	4.6	0.5	7.1	36.8
67	Schenectady, N. Y.	100.0	53.0	43.4	.....	(3)	3.0	6.6	47.0	.....	66.1	46.0	20.1	12.4	1.2	6.5	33.9
68	Hoboken, N. J.	100.0	85.4	63.8	.....	(3)	15.1	6.5	14.6	.....	87.1	68.5	18.6	3.0	0.2	15.4	12.9
69	Peoria, Ill.	86.9	62.0	57.5	.....	(3)	0.8	3.7	24.9	13.1	100.0	87.4	12.6	10.1	0.9	1.7	.....
70	Utica, N. Y.	100.0	80.9	74.5	.....	0.1	.....	6.3	19.1	.....	94.3	82.4	12.0	9.9	1.9	0.2	5.6
71	Manchester, N. H.	99.4	84.5	72.1	.....	.....	6.0	6.4	15.0	0.6	100.0	83.2	16.8	2.0	0.6	14.2	.....
72	Evansville, Ind.	91.7	74.1	56.7	.....	(3)	6.2	11.2	17.6	8.3	100.0	76.5	23.5	8.7	0.6	14.2	.....
73	San Antonio, Tex.	100.0	70.1	58.3	.....	.....	1.0	10.8	29.9	.....	91.9	88.2	3.7	1.6	0.6	1.5	8.1
74	Elizabeth, N. J.	100.0	73.6	61.6	.....	(3)	0.1	12.0	26.4	.....	90.1	78.3	11.8	11.4	0.4	(3)	9.9
75	Waterbury, Conn.	100.0	57.2	50.2	.....	0.1	1.9	5.0	42.8	.....	71.9	56.2	15.7	2.7	1.2	11.8	28.1
76	Salt Lake City, Utah.	100.0	58.5	43.5	.....	.....	6.2	8.7	41.5	.....	71.9	54.1	17.8	10.9	0.1	6.8	28.1
77	Wilkes-Barre, Pa.	97.8	80.2	74.4	.....	(3)	0.4	5.4	17.7	2.2	100.0	94.7	5.3	4.4	0.8	0.1	.....
78	Erie, Pa.	100.0	55.2	45.0	.....	.....	7.3	2.9	44.8	.....	90.2	56.8	33.4	14.1	1.4	17.9	9.8
79	Houston, Tex.	100.0	72.3	50.1	.....	.....	5.1	17.2	27.7	.....	61.7	49.8	11.9	2.2	0.5	9.2	38.3
80	Tacoma, Wash.	100.0	48.4	27.3	.....	.....	10.7	10.4	51.6	.....	87.6	39.0	48.6	27.9	3.0	17.8	12.4
81	Harrisburg, Pa.	100.0	53.9	41.9	.....	.....	5.3	6.7	46.1	.....	83.7	52.9	30.8	16.4	1.1	13.3	16.3
82	Portland, Me.	100.0	21.6	15.9	.....	.....	1.5	4.2	78.4	.....	26.3	18.7	7.5	1.2	1.0	5.3	73.7
83	Charleston, S. C.	100.0	85.3	68.6	.....	(3)	0.3	16.4	14.7	.....	63.8	61.7	2.1	0.8	1.1	0.3	36.2
84	Youngstown, Ohio.	100.0	58.7	48.2	.....	0.1	4.8	5.6	41.3	.....	87.5	60.0	27.4	15.1	1.3	11.0	12.5
85	Dallas, Tex.	100.0	56.4	44.3	.....	.....	4.6	7.5	43.6	.....	79.1	62.4	16.7	3.7	1.7	11.4	20.9
86	Terre Haute, Ind.	99.5	75.2	70.5	.....	(3)	1.4	3.3	24.2	0.5	100.0	77.8	22.2	19.4	0.7	2.2	.....
87	Akron, Ohio.	89.1	63.8	58.6	.....	0.1	0.1	5.0	25.3	10.9	100.0	82.7	17.3	15.5	1.5	0.3	.....
88	Fort Wayne, Ind.	100.0	63.2	52.6	.....	(3)	6.2	4.4	36.8	.....	98.3	75.6	22.7	9.6	1.3	11.8	1.7
89	Holyoke, Mass.	100.0	74.6	46.8	.....	(3)	19.4	8.4	25.4	.....	94.1	57.7	36.4	2.1	5.6	28.6	5.9
90	Brockton, Mass.	100.0	74.2	59.6	.....	(3)	4.0	10.6	25.8	.....	84.2	60.7	23.4	12.1	1.6	9.8	15.8
91	Covington, Ky.	100.0	69.2	51.9	.....	.....	5.7	11.6	30.8	.....	90.9	64.2	26.7	10.5	.....	16.2	9.1
92	Lincoln, Nebr.	100.0	68.3	51.2	2.2	.....	4.8	10.0	31.7	.....	93.0	69.9	23.2	9.4	1.8	11.9	7.0
93	Saginaw, Mich.	100.0	54.7	43.1	.....	.....	3.7	7.9	45.3	.....	85.9	63.3	22.7	15.0	0.7	7.0	14.1

[1] For absolute numbers, see Table 29.
[2] Including receipts of municipal service enterprises, shown in column 2 of Table 13.
[3] Less than one-tenth of 1 per cent.

TABLE 31.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF PAYMENTS AND RECEIPTS FOR MEETING GOVERNMENTAL COSTS:[1] 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 62.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

City number.	CITY.	PERCENTAGE OF PAYMENTS FOR MEETING GOVERNMENTAL COSTS.								PERCENTAGE OF RECEIPTS FOR MEETING GOVERNMENTAL COSTS.						
		For revenue expenditures.								From revenues.						
		All revenue expenditures.	Expenses and interest.						On account of debt.	All revenues.	General.	Commercial.				On account of debt.
			All expenses and interest.	Expenses.				Outlays.				Total.	Revenues from special services.[2]	Interest.	Revenues from public service enterprises.	
				General and special service expenses.	Expenses of municipal service enterprises.	Expenses of invested funds.	Expenses of public service enterprises.	Interest.								
94	Altoona, Pa.	100.0	49.3	38.1	.....	.....	1.9	9.3	50.7	.....	80.5	55.6	24.9	10.8	0.6	13.6	19.5
95	Spokane, Wash.	100.0	45 8	35.4	.....	.....	2.7	7.7	54.2	.....	66.9	37.7	29.2	16.8	1.4	11.1	33.1
96	Lancaster, Pa.	100.0	70.7	51.3	.....	.....	12.3	7.0	29.3	.....	92.5	65.5	26.9	1.7	1.3	24.0	7.5
97	Birmingham, Ala.	94.2	83.4	65.7	.....	.....	0.3	17.4	10.7	5.8	100.0	80.6	19.4	16.7	2.6	0.1	.....
98	Bayonne, N. J.	100.0	66.7	45.9	.....	(3)	12.0	8.9	33.3	.....	63.5	43.9	19.6	5.5	0.5	13.6	36.5
99	South Bend, Ind.	97.3	61.5	51.6	.....	(3)	5.2	4.7	35.8	2.7	100.0	69.2	30.8	19.9	0.4	10.6	.....
100	Butte, Mont.	100.0	71.6	66.6	.....	.....	.....	5.0	28.4	.....	84.0	72.4	11.6	11.4	0.1	.....	16.0
101	McKeesport, Pa.	100.0	71.8	52.5	.....	.....	11.3	8.1	28.2	.....	90.9	71.2	19.6	8.7	1.8	9.2	9.1
102	Pawtucket, R. I.	100.0	68.7	49.0	.....	(3)	4.9	14.9	31.3	.....	61.7	43.9	17.8	2.5	1.3	14.0	38.3
103	Sioux City, Iowa	92.0	63.9	50.4	.....	.....	3.9	9.7	28.0	8.0	100.0	76.3	23.7	13.6	.....	10.1	.....
104	Johnstown, Pa.	100.0	73.8	69.8	.....	.....	0.1	3.8	26.2	.....	93.8	91.6	2.2	2.0	0.2	(3)	6.2
105	Dubuque, Iowa.	94.7	82.1	59.2	.....	.....	10.5	12.4	12.7	5.3	100.0	79.6	20.4	8.5	0.5	11.4	.....
106	Binghamton, N. Y.	95.4	71.7	60.0	.....	0.1	7.6	4.0	23.7	4.6	100.0	69.8	30.2	7.2	1.5	21.4	.....
107	Mobile, Ala.	99.7	87.1	44.6	.....	1.2	14.2	27.1	12.6	0.3	100.0	65.5	34.5	11.7	.....	22.9	.....
108	Augusta, Ga.	90.1	74.9	49.2	.....	.....	13.9	11.7	15.3	9.9	100.0	72.8	27.2	6.6	0.4	20.1	.....
109	East St. Louis, Ill.	100.0	69.2	61.6	.....	.....	0.1	7.5	30.8	.....	96.5	73.7	22.9	20.9	1.9	(3)	3.5
110	Passaic, N. J.	100.0	76.7	70.3	.....	.....	.....	6.5	23.3	.....	80.4	73.3	7.1	6.9	0.2	.....	19.6
111	Topeka, Kans.	100.0	65.1	44.9	2.2	.....	4.3	13.8	34.9	.....	91.3	59.0	32.3	21.6	0.6	10.1	8.7
112	Allentown, Pa.	100.0	65.6	51.7	.....	.....	7.7	6.3	34.4	.....	99.2	75.0	24.2	6.7	0.4	17.1	0.8
113	Atlantic City, N. J.	100.0	*64.4	50.3	.....	0.1	4.5	9.5	35.6	.....	76.6	63.9	12.7	1.9	2.3	8.6	23.4
114	Springfield, Ohio.	100.0	66.0	55.7	.....	(3)	3.6	6.7	34.0	.....	63.8	45.6	18.2	6.3	2.6	9.3	36.2
115	Montgomery, Ala.	100.0	72.2	39.9	.....	.....	6.4	26.0	27.8	.....	73.5	54.9	18.6	7.0	.....	11.6	26.5
116	Davenport, Iowa.	100.0	64.8	61.9	.....	.....	(3)	2.9	35.2	.....	87.3	66.0	21.4	20.5	0.7	0.2	12.7
117	Little Rock, Ark.	100.0	49.5	43.2	1.6	.....	0.5	4.3	50.5	.....	78.3	65.0	13.3	12.1	0.1	1.1	21.7
118	Wheeling, W. Va.	100.0	74.1	45.5	3.5	0.1	24.8	0.3	25.9	.....	43.7	25.4	18.3	0.5	0.2	17.7	56.3
119	Springfield, Ill.	100.0	64.1	47.0	3.3	.....	6.9	6.8	35.9	.....	93.1	63.4	29.7	15.1	0.3	14.3	6.9
120	York, Pa.	96.2	82.9	72.9	.....	.....	.....	10.0	13.3	3.8	100.0	95.1	4.9	3.6	1.3	.....	.....
121	Malden, Mass.	93.1	78.3	61.1	.....	(3)	3.6	13.6	14.8	6.9	100.0	74.1	25.9	7.9	5.6	12.5	.....
122	Wichita, Kans.	100.0	56.5	46.1	.....	.....	0.2	10.1	43.5	.....	62.9	49.8	13.0	12.3	0.5	0.2	37.1
123	Bay City, Mich.	99.2	52.5	38.3	.....	(3)	6.5	7.8	46.7	0.8	100.0	77.6	22.4	9.9	1.1	11.5	.....
124	South Omaha, Nebr.	100.0	54.0	44.2	.....	.....	.....	9.7	46.0	.....	71.4	60.7	10.6	9.5	1.2	.....	28.6
125	Quincy, Ill.	83.5	66.3	57.9	.....	.....	0.3	8.0	17.3	16.5	100.0	90.2	9.8	6.5	3.1	0.2	.....
126	Newcastle, Pa.	93.4	67.7	63.4	.....	.....	0.4	3.9	25.7	6.6	100.0	84.4	15.6	14.9	0.5	0.2	.....
127	Superior, Wis.	94.4	59.6	54.9	.....	(3)	.....	4.7	34.8	5.6	100.0	70.1	29.9	29.3	0.6	.....	.....
128	Canton, Ohio.	100.0	66.8	50.3	.....	0.1	6.1	10.2	33.2	.....	98.8	75.5	23.3	9.5	1.3	12.5	1.2
129	Jacksonville, Fla.	97.5	65.0	35.1	.....	.....	21.2	8.8	32.4	2.5	100.0	48.1	51.9	17.6	(3)	34.3	.....
130	Chester, Pa.	100.0	83.2	74.1	.....	.....	0.1	8.9	16.8	.....	87.1	81.7	5.4	4.5	0.6	0.3	12.9
131	Chelsea, Mass.	100.0	83.2	66.0	.....	(3)	3.2	14.0	16.8	.....	77.7	57.1	20.6	3.9	1.9	14.9	22.3
132	Joplin, Mo.	92.9	52.0	43.6	.....	.....	4.9	3.4	40.9	7.1	100.0	68.3	31.7	26.4	1.0	4.3	.....
133	Newton, Mass.	100.0	70.0	53.6	0.3	.....	1.3	14.7	30.0	.....	76.6	64.4	12.2	3.8	2.1	6.3	23.4
134	Salem, Mass.	100.0	64.5	55.2	.....	(3)	5.4	4.0	35.5	.....	74.5	56.3	18.2	5.7	1.8	10.7	25.5
135	Haverhill, Mass.	100.0	68.7	57.3	.....	(3)	3.1	8.2	31.3	.....	66.0	45.8	20.2	7.1	3.8	9.3	34.0
136	Rockford, Ill.	93.7	71.1	57.5	.....	.....	7.2	6.3	22.6	6.3	100.0	79.9	20.1	6.8	0.2	13.1	.....
137	Knoxville, Tenn.	100.0	46.6	36.4	.....	.....	0.6	9.5	53.4	.....	61.2	51.1	10.0	8.7	0.2	1.2	38.8
138	Galveston, Tex.	100.0	72.8	44.2	2.7	.....	5.5	20.4	27.2	.....	93.3	65.7	27.6	9.6	4.3	13.6	6.7
139	Elmira, N. Y.	92.6	88.2	79.1	.....	.....	1.4	7.6	4.4	7.4	100.0	90.0	10.0	6.4	1.8	1.9	.....
140	New Britain, Conn.	100.0	47.9	36.2	.....	.....	2.1	9.6	52.1	.....	64.3	47.3	17.1	5.9	0.8	10.4	35.7
141	Oklahoma City, Okla.	100.0	33.2	26.0	.....	.....	3.2	4.0	66.8	.....	74.6	24.6	50.1	44.3	0.1	5.7	25.4
142	Kalamazoo, Mich.	100.0	70.9	55.0	2.9	.....	5.7	7.3	29.1	.....	86.1	66.6	19.5	11.5	0.9	7.0	13.9
143	Woonsocket, R. I.	100.0	85.6	60.5	.....	(3)	3.1	22.0	14.4	.....	78.4	57.0	21.4	6.1	0.8	14.6	21.6
144	Chattanooga, Tenn.	100.0	51.5	40.8	.....	(3)	0.1	10.6	48.5	.....	95.3	85.2	10.1	5.5	4.2	0.4	4.7
145	Racine, Wis.	100.0	58.3	52.8	.....	.....	1.2	4.3	41.7	.....	91.2	70.0	21.2	19.2	0.7	1.4	8.8
146	Fitchburg, Mass.	93.5	76.0	60.7	.....	(3)	7.0	8.3	17.5	6.5	100.0	80.8	19.2	5.9	1.0	12.3	.....
147	Auburn, N. Y.	100.0	68.8	54.8	2.0	.....	7.8	4.2	31.2	.....	69.9	55.8	14.0	3.9	0.4	9.7	30.1
148	Joliet, Ill.	100.0	80.0	67.3	.....	.....	7.8	4.9	20.0	.....	96.6	73.7	22.9	17.0	.....	5.9	3.4
149	Macon, Ga.	81.2	78.2	66.4	.....	0.2	2.1	9.5	3.0	18.8	100.0	91.0	9.0	5.0	1.3	2.6	.....
150	West Hoboken, N. J.	100.0	75.6	66.1	.....	.....	.....	9.6	24.4	.....	77.8	66.2	11.7	11.4	0.3	.....	22.2
151	Everett, Mass.	100.0	82.1	63.0	.....	.....	3.7	15.4	17.9	.....	98.5	72.0	26.6	7.4	2.4	16.9	1.5
152	Oshkosh, Wis.	94.8	62.1	58.0	.....	(3)	0.5	3.6	32.7	5.2	100.0	78.6	21.4	20.5	0.5	0.4	.....
153	Sacramento, Cal.	100.0	52.5	45.8	.....	.....	4.6	2.1	47.5	.....	74.7	54.0	20.7	9.7	0.4	10.6	25.3
154	Pueblo, Colo.	94.9	80.8	53.3	.....	.....	10.1	17.5	14.0	5.1	100.0	70.2	29.8	10.4	0.3	19.1	.....
155	Newport, Ky.	99.7	72.2	50.7	.....	.....	8.5	13.1	27.5	0.3	100.0	77.9	22.1	6.0	.....	16.0	.....
156	Taunton, Mass.	100.0	87.0	61.4	.....	(3)	12.3	13.3	13.0	.....	85.5	60.1	25.4	5.0	2.8	17.6	14.5
157	La Crosse, Wis.	99.1	83.5	69.1	.....	(3)	7.0	7.3	15.6	0.9	100.0	81.2	18.8	6.4	1.6	10.8	.....
158	Fort Worth, Tex.	94.7	81.8	44.7	10.9	.....	14.7	11.6	12.9	5.3	100.0	77.6	22.4	4.1	0.2	18.1	.....
	San Juan, P. R.	100.0	71.4	58.6	.....	.....	6.5	6.2	28.6	.....	89.8	70.9	18.9	4.7	1.3	13.0	10.2

[1] For absolute numbers, see Table 29.
[2] Including receipts of municipal service enterprises, shown in column 2 of Table 13.
[3] Less than one-tenth of 1 per cent.

TABLE 32.—PAYMENTS FOR GENERAL AND SPECIAL SERVICE EXPENSES,

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	ALL GENERAL AND SPECIAL SERVICE EXPENSES.		I.—GENERAL GOVERNMENT.		II.—PROTECTION OF LIFE AND PROPERTY.						III.—HEALTH CONSERVATION AND SANITATION.	
						Police department.		Fire department.		All other.		Health conservation.	
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
	Grand total	$402,633,976	$16.73	$48,848,991	$2.03	$54,074,345	$2.25	$41,315,557	$1.72	$7,333,651	$0.30	$7,166,516	$0.30
	Group I	274,171,269	20.07	37,538,759	2.75	39,859,025	2.92	24,998,411	1.83	5,891,884	0.43	4,959,311	0.36
	Group II	61,284,873	13.44	5,474,551	1.20	7,043,688	1.54	7,652,726	1.68	680,134	0.15	1,103,192	0.24
	Group III	39,010,000	11.97	3,461,998	1.06	4,307,572	1.32	4,992,800	1.53	426,219	0.13	640,073	0.20
	Group IV	28,167,834	10.89	2,373,683	0.92	2,864,060	1.11	3,671,620	1.42	335,414	0.13	463,940	0.18
	GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.												
1	New York, N. Y	$107,203,787	$24.71	$14,098,840	$3.25	$15,823,995	$3.65	$8,990,021	$2.07	$2,740,803	$0.63	$2,379,099	$0.55
2	Chicago, Ill	36,614,344	16.90	6,140,225	2.83	6,121,585	2.83	3,158,993	1.46	673,256	0.31	452,299	0.21
	City corporation and independent divisions.	32,268,971	14.90	3,597,185	1.66	6,093,282	2.82	3,158,993	1.46	459,577	0.21	452,299	0.21
	County	4,345,373	2.00	2,543,040	1.17	28,303	0.01	.....	.....	213,679	0.10	.....	.....
3	Philadelphia, Pa	24,750,367	16.60	3,898,044	2.61	3,937,180	2.64	1,385,672	0.93	720,580	0.48	395,277	0.27
4	St. Louis, Mo	11,977,382	17.77	1,476,984	2.19	1,975,272	2.93	1,163,163	1.73	183,828	0.27	154,004	0.23
5	Boston, Mass	16,991,831	27.58	2,091,766	3.40	2,127,306	3.45	1,506,943	2.45	278,501	0.45	285,525	0.46
	City corporation and independent divisions.	15,740,233	25.55	1,184,324	1.93	2,060,799	3.35	1,506,943	2.45	219,221	0.35	285,525	0.46
	County	1,251,598	2.03	907,442	1.47	66,507	0.10	.....	.....	59,280	0.10	.....	.....
6	Baltimore, Md	7,586,501	13.34	1,072,072	1.89	1,245,921	2.19	808,946	1.42	85,850	0.15	131,377	0.23
7	Pittsburg, Pa	10,552,075	19.27	1,327,974	2.43	1,089,204	1.99	1,010,464	1.85	250,845	0.46	180,339	0.33
	City corporation and independent divisions.	9,094,942	16.61	460,064	0.84	1,068,428	1.95	1,010,464	1.85	177,697	0.33	157,243	0.29
	County	1,457,133	2.66	867,910	1.59	20,776	0.04	.....	.....	73,148	0.13	23,096	0.04
8	Cleveland, Ohio	7,494,451	15.25	986,781	2.01	806,865	1.64	754,479	1.54	85,466	0.17	133,632	0.27
	City corporation and independent divisions.	6,699,514	13.63	442,541	0.90	785,520	1.60	754,479	1.54	55,885	0.11	128,243	0.26
	County	794,937	1.62	544,240	1.11	21,345	0.04	.....	.....	29,581	0.06	5,389	0.01
9	Buffalo, N. Y	6,751,968	17.24	776,870	1.98	954,176	2.44	936,644	2.39	94,308	0.24	92,886	0.24
	City corporation and independent divisions.	5,895,534	15.05	384,204	0.98	925,326	2.36	936,644	2.39	23,981	0.06	88,060	0.23
	County	856,434	2.19	392,666	1.00	28,850	0.08	.....	.....	70,327	0.18	4,826	0.01
10	San Francisco, Cal	8,536,968	(1)	1,352,234	(1)	1,412,719	(1)	1,296,530	(1)	189,612	(1)	114,355	(1)
11	Detroit, Mich	6,059,654	16.11	910,485	2.42	803,614	2.14	846,399	2.25	63,366	0.17	70,821	0.19
	City corporation and independent divisions.	5,330,535	14.17	449,990	1.19	779,644	2.07	846,399	2.25	33,918	0.09	65,107	0.17
	County	729,119	1.94	460,495	1.23	23,970	0.07	.....	.....	29,448	0.08	5,714	0.02
12	Cincinnati, Ohio	6,369,719	18.23	909,597	2.60	837,397	2.40	714,700	2.05	101,586	0.29	69,540	0.20
	City corporation and independent divisions.	5,539,893	15.86	366,906	1.05	797,475	2.28	714,700	2.05	64,771	0.19	66,847	0.19
	County	829,826	2.37	542,691	1.55	39,922	0.12	.....	.....	36,815	0.10	2,693	0.01
13	Milwaukee, Wis	5,202,614	15.87	613,607	1.87	539,275	1.64	697,727	2.13	51,157	0.16	60,695	0.19
	City corporation and independent divisions.	4,486,589	13.68	330,135	1.01	521,362	1.59	697,727	2.13	15,919	0.05	57,685	0.18
	County	716,025	2.19	283,472	0.86	17,913	0.05	.....	.....	35,238	0.11	3,010	0.01
14	New Orleans, La	4,122,356	12.76	592,531	1.83	315,865	0.98	519,934	1.61	43,367	0.13	136,846	0.42
15	Washington, D. C	7,816,180	24.63	619,651	1.95	1,109,903	3.50	626,532	1.97	268,280	0.85	137,741	0.43
16	Newark, N. J	6,141,072	20.31	671,098	2.22	758,748	2.51	581,264	1.92	61,079	0.20	164,875	0.55
	City corporation and independent divisions.	5,287,058	17.49	408,818	1.35	758,748	2.51	581,264	1.92	39,197	0.13	130,614	0.44
	County	854,014	2.82	262,280	0.87	.....	.....	.....	.....	21,882	0.07	34,261	0.11
	GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.												
17	Minneapolis, Minn	$3,608,710	$12.43	$245,361	$0.82	$324,278	$1.09	$464,452	$1.56	$35,505	$0.12	$43,632	$0.14
18	Jersey City, N. J	2,809,977	11.31	247,095	0.99	544,878	2.19	350,222	1.41	15,476	0.06	33,563	0.14
19	Indianapolis, Ind	2,687,838	11.45	132,883	0.57	297,024	1.27	446,404	1.90	23,873	0.10	35,356	0.15
20	Louisville, Ky	2,731,407	11.72	199,285	0.86	377,778	1 62	345,822	1.48	16,179	0.07	30,563	0.13
21	St. Paul, Minn	2,490,356	11.46	171,152	0.79	263,678	1.21	292,602	1.35	18,198	0.08	40,629	0.19
22	Providence, R. I	3,239,020	15.25	223,644	1.05	433,262	2.04	463,957	2.18	31,515	0.15	52,059	0.25
23	Rochester, N. Y	2,916,725	15.10	246,355	1.28	315,920	1.64	371,262	1.92	30,714	0.16	44,341	0.23
24	Kansas City, Mo	3,127,622	16.58	361,442	1.92	413,607	2.19	376,377	2.00	46,037	0.24	39,512	0.21
25	Toledo, Ohio	1,675,393	9.89	150,260	0.89	195,597	1.15	242,478	1.43	19,501	0.12	25,802	0.15
26	Denver, Colo	3,791,613	24.44	786,493	5.07	251,457	1.62	346,581	2.23	36,837	0.24	72,277	0.47
	City corporation and independent divisions.	2,974,556	19.17	283,412	1.83	251,457	1.62	346,581	2.23	35,366	0.23	72,277	0.47
	County	817,057	5.27	503,081	3.24	.....	.....	.....	.....	1,471	0.01	.....	.....

[1] For per capita averages based upon revised estimates of population, see Table B in appendix to this report.

TOTAL AND PER CAPITA,[1] 1908: COMPARATIVE SUMMARY, 1902 TO 1908.

assigned to each, see page 79. For a text discussion of this table, see page 63.]

III.—HEALTH CONSERVATION AND SANITATION—continued.		IV.—HIGHWAYS.		V.—CHARITIES, HOSPITALS, AND CORRECTIONS.		VI.—EDUCATION.				VII.—RECREATION.		VIII.—MISCELLANEOUS.		City number.
Sanitation.						Schools.		Libraries, art galleries, and museums.						
Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	
$32,889,043	$1.37	$43,981,758	$1.83	$28,006,783	$1.16	$113,087,853	$4.70	$5,916,872	$0.25	$13,816,255	$0.57	$6,196,352	$0.26	
23,286,760	1.70	27,156,632	1.99	22,349,304	1.64	69,241,300	5.07	3,810,761	0.28	10,342,022	0.76	4,757,100	0.35	
4,598,235	1.01	7,642,290	1.68	2,818,288	0.62	20,369,222	4.47	1,002,683	0.22	2,048,525	0.45	851,339	0.19	
3,076,940	0.94	5,151,293	1.58	1,697,489	0.52	13,408,814	4.11	653,468	0.20	893,363	0.27	299,971	0.09	
1,947,108	0.75	4,031,543	1.56	1,141,702	0.44	10,068,517	3.89	449,960	0.17	532,345	0.21	287,942	0.11	
GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.														
$8,946,484	$2.06	$9,717,943	$2.24	$9,391,696	$2.16	$28,289,860	$6.52	$1,423,372	$0.33	$3,252,840	$0.75	$2,148,834	$0.50	1
2,842,634	1.31	2,694,506	1.24	1,920,926	0.89	9,148,633	4.22	333,822	0.15	2,370,103	1.09	757,362	0.35	2
2,842,634	1.31	2,656,797	1.23	447,449	0.21	9,140,947	4.22	333,822	0.15	2,370,103	1.09	715,883	0.33	
.....	.....	37,709	0.01	1,473,477	0.68	7,686	(2)	.....	.....	.....	.....	41,479	0.02	
1,805,757	1.21	3,213,445	2.16	2,489,661	1.67	5,573,975	3.74	308,401	0.21	876,640	0.59	145,735	0.10	3
1,200,169	1.78	1,703,547	2.53	908,519	1.35	2,715,302	4.03	157,004	0.23	294,689	0.44	44,901	0.07	4
1,652,522	2.68	1,698,297	2.76	1,891,282	3.07	3,982,342	6.46	331,850	0.54	968,274	1.57	177,223	0.29	5
1,652,522	2.68	1,696,433	2.76	1,675,777	2.72	3,982,342	6.46	330,850	0.54	968,274	1.57	177,223	0.29	
.....	.....	1,864	(2)	215,505	0.35	.....	.....	1,000	(2)	.....	.....	.....	.....	
673,791	1.19	713,681	1.26	650,352	1.14	1,818,824	3.20	55,000	0.10	307,902	0.54	22,785	0.04	6
814,229	1.49	1,134,274	2.07	481,359	0.88	2,578,926	4.71	321,604	0.59	368,439	0.67	994,418	1.82	7
814,229	1.49	915,174	1.67	302,106	0.55	2,570,976	4.70	321,604	0.59	367,598	0.67	929,359	1.70	
.....	.....	219,100	0.40	179,253	0.33	7,950	0.01	.....	.....	841	(2)	65,059	0.12	
586,909	1.19	757,603	1.54	529,366	1.08	2,341,230	4.76	187,191	0.38	261,624	0.53	63,305	0.13	8
586,909	1.19	701,727	1.43	408,721	0.83	2,339,766	4.76	187,191	0.38	261,624	0.53	46,908	0.10	
.....	.....	55,876	0.11	120,645	0.25	1,464	(2)	.....	.....	.....	.....	16,397	0.03	
533,160	1.36	906,564	2.31	496,338	1.27	1,593,162	4.07	116,845	0.30	232,291	0.59	18,724	0.05	9
533,160	1.36	868,356	2.21	176,406	0.45	1,591,537	4.07	116,845	0.30	232,291	0.59	18,724	0.05	
.....	.....	38,208	0.10	319,932	0.82	1,625	(2)	.....	.....	.....	.....	.....	.....	
512,378	(2)	833,303	(2)	604,557	(2)	1,688,352	(2)	79,372	(2)	381,081	(2)	72,475	(2)	10
469,681	1.25	418,098	1.11	360,880	0.96	1,690,245	4.49	114,916	0.31	277,935	0.74	33,214	0.09	11
469,623	1.25	413,232	1.10	163,945	0.44	1,685,607	4.48	112,871	0.30	277,935	0.74	32,174	0.09	
58	(2)	4,866	0.01	196,935	0.52	4,548	0.01	2,045	0.01	.....	.....	1,040	(2)	
520,568	1.49	859,195	2.46	520,951	1.49	1,578,936	4.52	108,543	0.31	87,919	0.25	60,787	0.17	12
520,568	1.49	838,211	2.40	451,256	1.29	1,578,486	4.52	.....	.....	87,919	0.25	52,754	0.15	
.....	.....	20,984	0.06	69,695	0.20	450	(2)	108,543	0.31	.....	.....	8,033	0.02	
653,196	1.99	553,303	1.69	380,564	1.16	1,314,257	4.01	97,397	0.30	130,772	0.40	110,664	0.34	13
653,196	1.99	552,875	1.69	25,895	0.08	1,314,257	4.01	95,877	0.30	129,932	0.40	91,729	0.28	
.....	.....	428	(2)	354,669	1.08	.....	.....	1,520	(2)	840	(2)	18,935	0.06	
860,488	2.66	453,605	1.40	144,234	0.45	943,291	2.92	32,419	0.10	65,047	0.20	14,729	0.05	14
660,210	2.08	998,467	3.15	965,168	3.04	2,050,032	6.46	62,960	0.20	277,655	0.87	39,581	0.12	15
534,584	1.77	500,801	1.66	613,451	2.03	1,933,933	6.40	80,065	0.26	188,811	0.62	52,363	0.17	16
534,584	1.77	381,616	1.26	302,193	1.01	1,933,280	6.40	80,065	0.26	91,177	0.30	45,002	0.15	
.....	.....	119,185	0.40	310,758	1.02	653	(2)	.....	.....	97,634	0.32	7,361	0.02	
GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.														
$218,591	$0.73	$631,735	$2.12	$117,456	$0.40	$1,369,481	$4.60	$87,353	$0.29	$146,806	$0.49	$14,060	$0.05	17
261,906	1.05	228,435	0.92	80,186	0.32	960,226	3.86	45,078	0.18	27,540	0.11	15,372	0.06	18
197,642	0.84	307,674	1.31	94,919	0.40	959,099	4.09	51,344	0.22	115,836	0.49	25,784	0.11	19
253,407	1.09	292,096	1.25	255,021	1.09	742,210	3.18	58,448	0.25	71,824	0.31	88,774	0.38	20
160,499	0.74	418,187	1.92	74,031	0.34	755,980	3.48	62,296	0.29	152,827	0.70	80,277	0.37	21
244,988	1.15	573,969	2.70	132,964	0.63	952,604	4.48	27,000	0.13	79,377	0.37	23,681	0.11	22
364,601	1.89	385,005	1.99	195,817	1.01	792,849	4.11	.....	.....	149,477	0.77	20,384	0.11	23
266,199	1.41	203,190	1.08	128,501	0.68	1,074,325	5.70	35,361	0.19	165,248	0.88	17,823	0.09	24
87,390	0.52	196,238	1.16	34,959	0.21	645,117	3.81	18,727	0.11	41,479	0.24	17,845	0.11	25
140,540	0.91	348,229	2.24	261,134	1.68	1,103,040	7.11	43,125	0.28	241,388	1.56	160,512	1.03	26
140,540	0.91	348,229	2.24	19,057	0.12	1,098,801	7.08	43,125	0.28	230,088	1.49	105,623	0.68	
.....	.....	.....	.....	242,077	1.56	4,239	0.03	.....	.....	11,300	0.07	54,889	0.35	

[1] Less than 1 cent.

[2] Per capita average not computed, because no reliable estimate of population could be made.

TABLE 32.—PAYMENTS FOR GENERAL AND SPECIAL SERVICE EXPENSES,

[For a list of the cities arranged alphabetically by states, with the number

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908—Continued.

City number.	CITY.	ALL GENERAL AND SPECIAL SERVICE EXPENSES.		I.—GENERAL GOVERNMENT.		II.—PROTECTION OF LIFE AND PROPERTY.						III.—HEALTH CONSERVATION AND SANITATION.	
						Police department.		Fire department.		All other.		Health conservation.	
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
27	Columbus, Ohio	$1,734,719	$11.41	$148,389	$0.98	$203,421	$1.34	$274,970	$1.81	$16,707	$0.11	$30,201	$0.20
28	Los Angeles, Cal	3,657,413	(1)	307,291	(1)	441,213	(1)	336,634	(1)	104,074	(1)	74,578	(1)
29	Worcester, Mass	2,114,618	15.79	110,646	0.83	187,018	1.40	230,013	1.72	12,092	0.09	50,092	0.37
30	Seattle, Wash	2,779,704	(1)	360,828	(1)	283,102	(1)	273,961	(1)	40,178	(1)	98,652	(1)
31	Memphis, Tenn	1,369,480	10.33	92,020	0.69	154,814	1.17	192,515	1.45	23,269	0.18	32,074	0.24
32	Omaha, Nebr	1,474,331	11.22	154,831	1.18	129,037	0.98	175,331	1.33	29,315	0.22	25,778	0.20
33	New Haven, Conn	1,663,299	13.24	139,959	1.11	249,995	1.99	209,191	1.67	9,799	0.08	20,417	0.16
34	Scranton, Pa	1,108,183	8.94	82,651	0.67	101,057	0.82	101,635	0.82	17,341	0.14	10,917	0.09
35	Syracuse, N. Y	1,927,157	15.59	215,389	1.74	192,000	1.55	218,228	1.77	15,118	0.12	51,591	0.42
36	St. Joseph, Mo	695,010	5.65	73,137	0.59	89,915	0.73	114,701	0.93	5,980	0.05	8,616	0.07
37	Portland, Oreg	1,747,566	14.98	125,061	1.07	190,354	1.63	334,046	2.86	22,296	0.19	18,791	0.16
38	Paterson, N. J	1,328,554	11.52	74,018	0.64	176,103	1.53	223,289	1.94	5,380	0.05	19,766	0.17
39	Atlanta, Ga	1,345,872	12.29	99,939	0.91	207,654	1.90	179,483	1.64	10,847	0.10	26,860	0.25
40	Richmond, Va	1,108,827	10.28	125,377	1 16	145,845	1.35	136,307	1.26	20,621	0.19	24,480	0.23
41	Dayton, Ohio	1,345,688	12.59	98,333	0.92	165,767	1.55	175,085	1.64	8,804	0.08	18,269	0.17
42	Fall River, Mass	1,360,274	12.80	87,910	0.83	155,774	1.47	148,328	1.40	3,722	0.04	33,656	0.32
43	Nashville, Tenn	910,979	8.60	54,208	0.51	107,606	1.02	125,889	1.19	9,995	0.09	24,871	0.23
44	Grand Rapids, Mich	1,308,373	12.60	119,453	1.15	114,305	1.10	172,875	1.66	8,573	0.08	33,078	0.32
45	Hartford, Conn	1,565,775	15.48	128,821	1.27	164,272	1.62	197,274	1.95	10,065	0.10	18,702	0.18
46	Cambridge, Mass	1,570,390	15.59	112,320	1.11	166,957	1.66	132,814	1.32	32,123	0.32	64,069	0.64

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

47	Albany, N. Y	$1,288,255	$12.88	$172,077	$1.72	$190,864	$1.91	$176,315	$1.76	$13,559	$0.14	$18,120	$0.18
48	Reading, Pa	707,344	7.43	40,343	0.42	67,480	0.71	45,479	0.48	5,058	0.05	7,428	0.08
49	Lowell, Mass	1,338,131	14.06	108,279	1.14	149,716	1.57	161,345	1.70	18,552	0.19	17,178	0.18
50	Trenton, N. J	976,591	10.77	67,628	0.75	129,276	1.43	116,530	1.28	4,657	0.05	11,767	0.13
51	Bridgeport, Conn	1,106,462	12.47	100,669	1.13	106,530	1.20	170,928	1.92	4,744	0.05	9,441	0.11
52	Camden, N. J	1,008,680	11.49	83,056	0.95	148,379	1.69	139,923	1.59	9,717	0.11	12,561	0.14
53	Wilmington, Del	693,921	7.91	71,062	0.81	100,947	1.15	60,751	0.69	10,495	0.12	9,898	0.11
54	Des Moines, Iowa	1,058,440	12.64	66,171	0.79	83,456	1 00	170,119	2.03	10,874	0.13	8,991	0.11
55	Lynn, Mass	1,060,305	13.15	81,456	0.99	105,765	1.29	119,986	1.46	34,994	0.43	29,319	0.36
56	New Bedford, Mass	1,145,395	14.05	84,417	1.04	137,152	1.68	107,325	1.32	7,026	0.09	20,707	0.25
57	Kansas City, Kans	604,009	7.48	46,304	0.57	66,661	0.82	83,684	1.04	16,395	0.20	9,190	0.11
58	Springfield, Mass	1,386,849	17.24	71,621	0.89	123,580	1.54	172,623	2.15	11,056	0.14	22,095	0.27
59	Troy, N. Y	1,111,899	14.44	116,521	1.51	131,821	1.71	109,527	1.42	9,327	0.12	14,153	0.18
60	Oakland, Cal	1,755,781	(1)	182,653	(1)	177,529	(1)	180,520	(1)	27,798	(1)	25,898	(1)
61	Lawrence, Mass	884,708	11.87	51,422	0.69	86,796	1.16	91,035	1.22	6,166	0.08	14,790	0.20
62	Somerville, Mass	1,018,546	13.79	70,541	0.96	89,757	1.22	84,585	1.15	22,430	0.30	19,039	0.26
63	Duluth, Minn	872,102	12.09	89,788	1.24	72,827	1.01	165,217	2.29	13,446	0.19	23,846	0.33
64	Savannah, Ga	512,654	7.20	55,979	0.79	119,562	1.68	98,878	1.39	8,755	0.12	16,847	0.24
65	Norfolk, Va	754,300	10.76	90,563	1.29	122,133	1.74	99,471	1.42	15,093	0.22	22,160	0.32
66	Yonkers, N. Y	1,344,813	19.35	155,580	2.24	151,168	2.17	157,279	2.26	9,746	0.14	40,394	0.58
67	Schenectady, N. Y	774,670	11.17	107,789	1.55	89,937	1.30	99,234	1.43	12,540	0.18	19,265	0.28
68	Hoboken, N. J	895,041	12.95	74,246	1.07	164,438	2.38	126,778	1.83	2,586	0.04	6,042	0.09
69	Peoria, Ill	816,153	11.82	56,742	0.82	107,355	1.55	139,509	2.02	9,961	0:14	15,619	0.23
70	Utica, N. Y	859,380	12.64	111,731	1.64	62,914	0.93	152,146	2.24	5,448	0.08	14,845	0.22
71	Manchester, N. H	649,375	9.65	47,354	0.70	57,707	0.86	111,180	1.65	8,611	0.13	16,848	0.25
72	Evansville, Ind	531,962	8.05	38,425	0.58	67,336	1.02	83,321	1.26	.....	.....	8,652	0.13
73	San Antonio, Tex	723,997	11.00	55,467	0.84	62,822	0.95	90,959	1.38	11,610	0.18	19,665	0.30
74	Elizabeth, N. J	612,447	9.35	54,775	0.84	84,685	1.29	79,522	1.21	4,619	0.07	12,388	0.19
75	Waterbury, Conn	768.546	11.74	73,654	1.12	68,910	1.05	78,996	1.21	5,804	0.09	9,425	0.14
76	Salt Lake City, Utah	1,113,493	17.60	139,182	2.20	84,038	1.33	79,832	1.26	6,926	0.11	17,086	0.27
77	Wilkes-Barre, Pa	548,227	8.71	41,620	0.66	58,174	0.92	50,820	0.81	1,986	0.03	3,615	0.06
78	Erie, Pa	531,471	8.51	47,170	0.76	54,163	0.87	83,936	1.34	4,741	0.08	10,435	0.17
79	Houston, Tex	707,753	11.45	76,083	1.23	73,769	1.19	94,425	1.53	3,332	0.05	13,146	0.21
80	Tacoma, Wash	951,484	(1)	85,930	(1)	74,993	(1)	147,110	(1)	4,455	(1)	11,529	(1)
81	Harrisburg, Pa	570,699	9.91	43,901	0.76	48,456	0.84	28,543	0.50	5,872	0.10	6,884	0.12
82	Portland, Me	909,186	16.00	100,579	1.77	90,683	1.60	123,981	2.18	22,624	0.40	10,969	0.19
83	Charleston, S. C	584,649	10.35	45,024	0.80	95,682	1.69	103,400	1.83	7,503	0.13	13,228	0 23
84	Youngstown, Ohio	652,857	11.57	45,815	0.81	96.541	1.71	89,888	1.59	6,566	0.12	11,684	0.21
85	Dallas, Tex	714,640	13.02	63,118	1.15	74,230	1.35	104,007	1.89	8,257	0.15	7,977	0.15
86	Terre Haute, Ind	605,218	11.08	28,700	0.53	71,242	1.30	122,334	2.24	5,477	0.10	6,468	0.12
87	Akron, Ohio	606,651	11.36	38,805	0.73	51,488	0.96	99,324	1.86	1,539	0.03	3,552	0.07
88	Fort Wayne, Ind	442,274	8.31	28.704	0.54	42.887	0.81	68,873	1.29	2,869	0.05	7,408	0.14
89	Holyoke, Mass	745,250	14.20	57,019	1.09	69,354	1.32	114,707	2.19	5,569	0.11	9,851	0.19
90	Brockton, Mass	705,165	13.45	56,996	1.09	67,715	1.29	82,102	1.57	3,450	0.07	9,130	0 17
91	Covington, Ky	390,680	7.64	49,809	0.97	55,060	1.08	33,708	0.66	1,258	0.02	9,551	0.19
92	Lincoln, Nebr	415,733	8.16	36,213	0.71	24,066	0.47	43,719	0.86	.....	.....	4,771	0 09
93	Saginaw, Mich	533,814	10.49	51,017	1.00	47,528	0.93	48,926	0.96	12,728	0.25	6,218	0.12

[1] For per capita averages based upon revised estimates of population, see Table B in appendix to this report.

TOTAL AND PER CAPITA,[1] 1908: COMPARATIVE SUMMARY, 1902 TO 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 63.]

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908—Continued.

III.—HEALTH CONSERVATION AND SANITATION—continued.		IV.—HIGHWAYS.		V.—CHARITIES, HOSPITALS, AND CORRECTIONS.		VI.—EDUCATION.				VII.—RECREATION.		VIII.—MISCELLANEOUS.		City number.
Sanitation.						Schools.		Libraries, art galleries, and museums.						
Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	
$158,655	$1.04	$116,610	$0.77	$44,320	$0.29	$687,897	$4.52	$19,347	$0.13	$14,818	$0.10	$19,384	$0.13	27
170,141	(2)	634,682	(2)	43,156	(2)	1,287,200	(2)	80,950	(2)	159,643	(2)	17,851	(2)	28
165,927	1.24	303,875	2.27	234,876	1.75	721,877	5.39	49,549	0.37	39,661	0.30	8,992	0.07	29
137,979	(2)	255,670	(2)	27,879	(2)	1,105,533	(2)	78,962	(2)	66,669	(2)	50,291	(2)	30
131,775	0.99	270,271	2.04	65,837	0.50	290,777	2.19	13,790	0.10	82,664	0.62	19,654	0.15	31
78,218	0.60	184,901	1.41	.....	.....	541,108	4.12	20,374	0.16	55,253	0.42	80,185	0.61	32
83,730	0.67	208,320	1.66	113,614	0.90	552,525	4.40	25,927	0.21	35,128	0.28	14,694	0.12	33
71,370	0.58	138,514	1.12	.....	.....	536,788	4.33	22,684	0.18	9,149	0.07	16,077	0.13	34
196,253	1.59	231,807	1.88	148,132	1.20	554,626	4.49	39,710	0.32	50,325	0.41	13,978	0.11	35
26,995	0.22	59,802	0.49	13,332	0.11	266,735	2.17	21,478	0.17	12,400	0.10	1,919	0.02	36
131,372	1.13	184,334	1.58	1,887	0.02	653,683	5.60	24,866	0.21	44,505	0.38	16,371	0.14	37
76,416	0.66	97,524	0.85	54,728	0.47	522,359	4.53	21,103	0.18	19,312	0.17	38,556	0.33	38
179,930	1.64	198,999	1.82	102,824	0.94	286,490	2.62	13,963	0.13	28,712	0.26	10,171	0.09	39
123,257	1.14	145,363	1.35	65,828	0.61	263,969	2.45	1,500	0.01	33,106	0.31	23,174	0.21	40
113,615	1.06	176,786	1.65	75,142	0.70	475,745	4.45	19,793	0.19	11,049	0.10	7,300	0.07	41
107,924	1.02	204,909	1.93	145,597	1.37	420,232	3.95	20,511	0.19	19,449	0.18	12,262	0.12	42
85,239	0.81	141,441	1.34	34,180	0.32	273,565	2.58	12,489	0.12	23,152	0.22	18,344	0.17	43
86,273	0.83	101,585	0.98	54,470	0.52	538,814	5.19	43,291	0.42	32,463	0.31	3,193	0.03	44
103,691	1.03	197,853	1.96	127,970	1.27	531,315	5.25	14,500	0.14	61,182	0.60	10,130	0.10	45
173,712	1.72	204,286	2.03	89,528	0.89	503,053	4.99	29,164	0.29	58,063	0.58	4,301	0.04	46

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

$72,552	$0.73	$121,625	$1.22	$46,317	$0.46	$363,473	$3.63	$13,400	$0.13	$88,188	$0.88	$11,765	$0.12	47
101,898	1.07	126,459	1.33	.....	.....	282,264	2.96	9,812	0.10	14,332	0.15	6,791	0.07	48
98,961	1.04	184,423	1.94	131,697	1.38	426,257	4.48	21,910	0.23	16,726	0.18	3,087	0.03	49
70,808	0.78	85,907	0.95	30,855	0.34	406,199	4.48	21,934	0.24	20,497	0.23	10,533	0.12	50
90,843	1.02	182,484	2.05	89,614	1.01	304,657	3.43	17,070	0.19	26,324	0.30	3,158	0.04	51
38,520	0.44	100,234	1.14	18,713	0.21	419,283	4.77	16,708	0.19	11,920	0.14	9,666	0.11	52
65,881	0.75	97,860	1.12	4,252	0.05	235,193	2.68	12,428	0.14	25,154	0.29	.....	.....	53
47,889	0.57	116,266	1.39	886	0.01	492,064	5.88	19,922	0.24	31,832	0.38	9,970	0.12	54
86,323	1.05	127,788	1.56	110,075	1.34	326,142	3.97	17,266	0.21	34,476	0.42	6,715	0.08	55
102,861	1.26	183,110	2.25	110,956	1.36	330,056	4.05	30,893	0.38	28,288	0.35	2,604	0.03	56
33,468	0.41	70,831	0.88	.....	.....	253,306	3.13	8,001	0.10	9,859	0.12	6,310	0.08	57
112,517	1.40	215,139	2.67	67,842	0.84	505,157	6.28	43,440	0.54	38,907	0.48	2,872	0.04	58
130,896	1.70	96,482	1.25	147,553	1.92	312,834	4.06	6,500	0.08	24,071	0.31	12,214	0.16	59
156,825	(2)	302,257	(2)	2,302	(2)	586,025	(2)	43,609	(2)	51,844	(2)	18,521	(2)	60
79,138	1.06	132,370	1.78	99,045	1.34	288,698	3.87	19,047	0.26	12,811	0.17	2,790	0.04	61
114,082	1.55	108,207	1.47	72,638	0.98	382,326	5.18	19,963	0.27	30,074	0.41	4,304	0.06	62
38,222	0.53	111,160	1.54	6,267	0.09	317,373	4.40	17,730	0.25	11,726	0.16	4,500	0.06	63
93,192	1.31	58,378	0.82	27,443	0.39	433	0.01	4,754	0.07	25,304	0.36	3,129	0.04	64
120,496	1.72	61,166	0.87	36,334	0.52	150,951	2.15	5,702	0.08	20,662	0.29	9,569	0.14	65
116,843	1.68	222,137	3.20	53,788	0.77	404,625	5.82	11,171	0.16	18,739	0.27	3,343	0.05	66
75,353	1.09	76,054	1.10	41,555	0.60	241,332	3.48	6,000	0.09	3,555	0.05	2,056	0.03	67
43,483	0.63	26,040	0.38	24,779	0.36	359,944	5.21	20,667	0.30	18,940	0.27	27,098	0.39	68
34,764	0.50	88,686	1.28	17,224	0.25	269,718	3.91	22,047	0.32	48,355	0.70	6,173	0.09	69
94,472	1.39	82,712	1.22	35,834	0.53	268,097	3.95	23,228	0.34	6,737	0.10	616	0.01	70
38,731	0.58	165,546	2.46	23,158	0.34	157,726	2.34	9,936	0.15	10,411	0.15	2,167	0.03	71
24,701	0.37	60,900	0.92	6,114	0.09	231,961	3.51	1,600	0.02	5,486	0.08	3,466	0.05	72
61,780	0.94	127,949	1.94	20,899	0.32	233,825	3.55	7,136	0.11	16,747	0.25	15,138	0.23	73
64,189	0.98	54,037	0.82	36,972	0.56	210,334	3.21	.....	.....	7,124	0.11	3,802	0.06	74
51,274	0.78	120,281	1.84	52,628	0.80	275,784	4.21	16,463	0.25	10,786	0.16	4,541	0.07	75
85,346	1.35	148,933	2.35	.....	.....	517,909	8.18	13,828	0.22	18,204	0.29	2,209	0.03	76
30,481	0.48	127,712	2.03	500	0.01	214,831	3.41	.....	.....	10,483	0.17	8,005	0.13	77
13,954	0.22	85,172	1.36	.....	.....	207,968	3.33	16,437	0.26	6,782	0.11	713	0.01	78
70,979	1.15	129,199	2.09	9,817	0.16	218,269	3.53	7,580	0.12	7,917	0.13	3,237	0.05	79
39,666	(2)	171,877	(2)	2,091	(2)	360,206	(2)	21,552	(2)	30,975	(2)	500	(2)	80
94,613	1.64	55,644	0.97	1,170	0.02	249,890	4.34	.....	.....	27,565	0.48	8,161	0.14	81
50,454	0.89	146,431	2.58	69,314	1.22	257,563	4.53	13,396	0.24	16,621	0.29	6,571	0.12	82
41,289	0.73	57,730	1.02	78,739	1.39	102,160	1.81	10,177	0.18	19,895	0.35	9,822	0.17	83
37,719	0.67	66,796	1.18	14,251	0.25	241,091	4.26	10,807	0.19	8,554	0.15	22,545	0.40	84
43,357	0.79	123,336	2.25	19,995	0.36	235,449	4.29	9,549	0.17	22,465	0.41	2,900	0.05	85
50,199	0.92	47,320	0.87	2,720	0.05	254,584	4.66	10,050	0.18	4,654	0.09	1,470	0.03	86
47,542	0.89	83,118	1.56	24,735	0.46	238,519	4.47	7,774	0.15	3,519	0.07	6,736	0.13	87
30,885	0.58	44,259	0.83	.....	.....	187,477	3.52	10,960	0.21	11,047	0.21	6,905	0.13	88
45,027	0.86	89,742	1.71	74,353	1.42	247,118	4.71	13,000	0.25	13,366	0.25	6,144	0.12	89
55,047	1.05	93,196	1.78	64,791	1.24	251,981	4.81	14,337	0.27	4,490	0.09	1,930	0.04	90
37,659	0.74	51,111	1.00	2,189	0.04	134,819	2.64	9,776	0.19	3,749	0.07	1,991	0.04	91
19,966	0.39	55,147	1.08	250	(3)	215,148	4.22	11,259	0.22	5,194	0.10	.....	.....	92
21,195	0.42	68,082	1.34	15,634	0.31	236,595	4.65	4,649	0.09	8,008	0.16	13,234	0.26	93

[2] Per capita average not computed, because no reliable estimate of population could be made.

[3] Less than 1 cent.

TABLE 32.—PAYMENTS FOR GENERAL AND SPECIAL SERVICE EXPENSES,

[For a list of the cities arranged alphabetically by states, with the number

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

City number.	CITY.	ALL GENERAL AND SPECIAL SERVICE EXPENSES.		I.—GENERAL GOVERNMENT.		II.—PROTECTION OF LIFE AND PROPERTY.						III.—HEALTH CONSERVATION AND SANITATION.	
						Police department.		Fire department.		All other.		Health conservation.	
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
94	Altoona, Pa.	$389,092	$7.81	$35,361	$0.71	$37,383	$0.75	$53,308	$1.07	$7,466	$0.15	$3,924	$0.08
95	Spokane, Wash.	1,207,288	(1)	118,417	(1)	76,563	(1)	123,277	(1)	16,024	(1)	33,877	(1)
96	Lancaster, Pa.	323,539	6.60	20,424	0.42	29,074	0.59	25,610	0.52	1,490	0.03	2,248	0.05
97	Birmingham, Ala.	646,068	13.37	55,668	1.15	79,901	1.65	138,711	2.87	16,414	0.34	12,666	0.26
98	Bayonne, N. J.	620,880	12.94	47,952	1.00	76,122	1.59	68,715	1.43	7,733	0.16	5,514	0.11
99	South Bend, Ind.	431,905	9.11	25,761	0.54	49,875	1.05	70,164	1.48	9,307	0.20	2,340	0.05
100	Butte, Mont.	652,029	13.77	52,548	1.11	106,854	2.26	103,266	2.18	6,135	0.13	11,546	0.24
101	McKeesport, Pa.	423,989	9.16	37,831	0.82	52,163	1.13	45,404	0.98	1,536	0.03	7,467	0.16
102	Pawtucket, R. I.	645,273	14.07	60,856	1.33	63,417	1.38	66,349	1.45	7,935	0.17	1,967	0.04
103	Sioux City, Iowa.	422,008	9.24	31,894	0.70	37,573	0.82	38,958	0.85	2,791	0.06	4,949	0.11
104	Johnstown, Pa.	374,439	8.24	20,047	0.44	37,086	0.82	63,015	1.39	.....	.....	7,920	0.17
105	Dubuque, Iowa.	339,695	7.49	30,686	0.68	33,723	0.74	44,316	0.98	1,887	0.04	2,002	0.04
106	Binghamton, N. Y.	450,804	9.98	46,812	1.04	38,886	0.86	37,751	0.84	3,568	0.08	7,449	0.07
107	Mobile, Ala.	273,949	6.17	32,264	0.73	60,353	1.36	42,753	0.96	9,039	0.20	8,215	0.19
108	Augusta, Ga.	346,361	7.81	29,780	0.67	61,907	1.40	62,709	1.41	14,076	0.32	20,912	0.47
109	East St. Louis, Ill.	542,195	12.29	50,331	1.14	77,254	1.75	73,883	1.68	4,624	0.10	7,461	0.17
110	Passaic, N. J.	444,796	10.17	43,917	1.00	28,050	0.64	44,921	1.03	1,768	0.04	11,788	0.27
111	Topeka, Kans.	381,809	8.74	24,363	0.56	25,120	0.57	46,281	1.06	1,000	0.02	5,314	0.12
112	Allentown, Pa.	340,929	7.80	26,101	0.60	26,068	0.60	35,165	0.80	1,324	0.03	2,776	0.06
113	Atlantic City, N. J.	868,251	19.98	77,505	1.78	107,485	2.47	164,218	3.78	13,104	0.30	17,909	0.41
114	Springfield, Ohio.	482,509	11.13	44,853	1.04	39,331	0.91	57,966	1.34	9,098	0.21	4,325	0.10
115	Montgomery, Ala.	330,326	7.70	28,269	0.66	60,333	1.41	61,358	1.43	1,588	0.04	15,360	0.36
116	Davenport, Iowa.	597,955	14.06	33,434	0.79	37,303	0.88	81,494	1.92	3,719	0.09	6,007	0.14
117	Little Rock, Ark.	335,139	7.90	27,763	0.65	43,096	1.02	66,937	1.58	.....	.....	3,913	0.09
118	Wheeling, W. Va.	394,663	9.32	30,776	0.73	47,877	1.13	63,233	1.49	348	0.01	4,450	0.11
119	Springfield, Ill.	505,274	11.99	49,018	1.16	50,894	1.21	76,826	1.82	4,893	0.12	9,154	0.22
120	York, Pa.	287,118	7.01	18,672	0.46	23,850	0.58	24,579	0.60	224	0.01	2,606	0.06
121	Malden, Mass.	589,740	14.50	33,661	0.83	46,570	1.15	50,540	1.24	9,358	0.23	15,206	0.37
122	Wichita, Kans.	337,549	8.30	27,045	0.67	28,975	0.71	51,954	1.28	412	0.01	2,764	0.07
123	Bay City, Mich.	385,289	9.51	37,540	0.93	31,247	0.77	43,389	1.07	8,848	0.22	2,439	0.06
124	South Omaha, Nebr.	289,046	17.16	27,675	0.69	17,582	0.44	23,499	0.58	2,356	0.06	3,746	0.09
125	Quincy, Ill.	284,120	7.09	17,484	0.44	24,393	0.61	48,368	1.21	474	0.01	1,088	0.03
126	Newcastle, Pa.	296,778	7.44	22,012	0.55	22,911	0.57	29,150	0.73	1,323	0.03	2,263	0.06
127	Superior, Wis.	465,548	11.69	42,487	1.07	36,722	0.92	86,392	2.17	2,471	0.06	13,904	0.35
128	Canton, Ohio.	374,257	9.47	25,828	0.65	31,566	0.80	52,746	1.34	4,375	0.11	5,854	0.15
129	Jacksonville, Fla.	426,583	10.82	36,395	0.92	80,509	2.04	89,300	2.27	4,917	0.12	10,900	0.28
130	Chester, Pa.	271,574	6.90	28,322	0.72	29,767	0.76	20,200	0.51	1,333	0.03	3,692	0.09
131	Chelsea, Mass.	525,211	13.39	53,290	1.36	56,109	1.43	59,421	1.52	15,283	0.39	11,237	0.29
132	Joplin, Mo.	226,893	5.83	21,205	0.55	24,628	0.63	25,674	0.66	915	0.02	2,412	0.06
133	Newton, Mass.	899,236	23.19	76,075	1.96	83,631	2.16	62,207	1.60	30,096	0.78	7,984	0.21
134	Salem, Mass.	520,808	13.48	33,842	0.88	51,003	1.32	41,102	1.06	23,635	0.61	13,519	0.35
135	Haverhill, Mass.	548,459	14.35	40,010	1.05	42,376	1.11	54,297	1.42	11,306	0.30	4,889	0.13
136	Rockford, Ill.	345,805	9.26	25,611	0.69	29,550	0.79	44,694	1.20	1,142	0.03	1,882	0.05
137	Knoxville, Tenn.	316,925	8.52	16,828	0.45	38,023	1.02	63,040	1.70	2,501	0.07	6,925	0.19
138	Galveston, Tex.	414,216	11.48	26,086	0.72	46,436	1.29	75,601	2.09	845	0.02	12,405	0.34
139	Elmira, N. Y.	403,559	11.29	42,086	1.18	34,645	0.97	61,662	1.72	524	0.01	8,349	0.23
140	New Britain Conn.	389,050	10.94	42,918	1.21	33,345	0.94	40,775	1.15	3,821	0.11	3,580	0.10
141	Oklahoma City, Okla.	415,147	11.69	30,456	0.86	26,186	0.74	33,528	0.94	7,808	0.22	8,171	0.23
142	Kalamazoo, Mich.	349,834	9.95	31,961	0.91	23,911	0.68	39,482	1.12	585	0.02	6,606	0.19
143	Woonsocket, R. I.	334,744	9.68	36,252	1.05	33,917	0.98	51,896	1.50	2,767	0.08	2,208	0.06
144	Chattanooga, Tenn.	428,824	12.42	27,481	0.80	62,576	1.81	79,257	2.29	4,335	0.13	15,999	0.46
145	Racine, Wis.	337,999	9.88	19,869	0.58	17,756	0.52	43,041	1.26	1,100	0.03	2,457	0.07
146	Fitchburg, Mass.	461,096	13.60	33,411	0.99	39,821	1.17	48,544	1.43	2,957	0.09	6,576	0.19
147	Auburn, N. Y.	381,455	11.27	32,301	0.95	33,271	0.98	54,212	1.60	2,343	0.07	4,363	0.13
148	Joliet, Ill.	339,880	10.26	26,726	0.81	36,475	1.10	36,784	1.11	9,401	0.28	4,030	0.12
149	Macon, Ga.	236,613	7.21	24,419	0.74	53,803	1.64	66,499	2.03	4,546	0.14	5,958	0.18
150	West Hoboken, N. J.	296,937	9.09	24,273	0.74	41,680	1.28	23,248	0.71	470	0.01	1,502	0.05
151	Everett, Mass.	410,060	12.82	35,170	1.10	32,546	1.02	30,239	0.94	5,109	0.16	4,227	0.13
152	Oshkosh, Wis.	288,184	9.02	18,434	0.58	17,901	0.56	47,012	1.47	686	0.02	2,184	0.07
153	Sacramento, Cal.	642,720	20.34	83,673	2.65	43,927	1.39	68,817	2.18	4,188	0.13	13,962	0.44
154	Pueblo, Colo.	550,520	17.45	40,783	1.29	49,983	1.58	76,529	2.43	5,656	0.18	10,455	0.33
155	Newport, Ky.	216,928	7.00	26,773	0.86	33,873	1.09	12,422	0.40	415	0.01	2,217	0.07
156	Taunton, Mass.	415,829	13.45	29,589	0.96	47,206	1.53	44,616	1.44	4,223	0.14	5,258	0.17
157	La Crosse, Wis.	287,102	9.84	27,450	0.94	22,444	0.77	44,634	1.53	1,110	0.04	1,634	0.06
158	Fort Worth, Tex.	404,973	(1)	46,959	(1)	49,195	(1)	65,682	(1)	4,689	(1)	7,036	(1)
	San Juan, P. R.	362,060	10.01	43,040	1.19	47,470	1.31	5,860	0.16	1,200	0.03	25,146	0.70

[1] For per capita averages based upon revised estimates of population, see Table B in appendix to this report.

TOTAL AND PER CAPITA,[1] 1908: COMPARATIVE SUMMARY, 1902 TO 1908—Continued.

assigned to each, see page 79. For a text discussion of this table, see page 63.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

III.—HEALTH CONSERVATION AND SANITATION—continued.		IV.—HIGHWAYS.		V.—CHARITIES, HOSPITALS, AND CORRECTIONS.		VI.—EDUCATION.				VII.—RECREATION.		VIII.—MISCELLANEOUS.		City number.
Sanitation.						Schools.		Libraries, art galleries, and museums.						
Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	
$18,059	$0.36	$41,845	$0.84	.....	.....	$189,173	$3.80	.....	.....	$500	$0.01	$2,073	$0.04	94
99,110	(2)	144,866	(2)	$6,976	(2)	531,174	(2)	$22,660	(2)	25,830	(2)	8,514	(2)	95
17,969	0.37	87,321	1.78	1,692	$0.03	134,368	2.74	1,500	$0.03	924	0.02	919	0.02	96
59,589	1.23	84,048	1.74	21,902	0.45	159,243	3.30	1,803	0.04	10,177	0.21	5,946	0.12	97
35,899	0.75	51,199	1.07	16,780	0.35	286,464	5.97	9,262	0.19	4,567	0.10	10,673	0.22	98
27,873	0.59	63,506	1.34	.....	.....	161,289	3.40	5,583	0.12	13,759	0.29	2,448	0.05	99
46,052	0.97	88,306	1.86	12,296	0.26	186,808	3.94	22,558	0.48	718	0.02	14,942	0.32	100
36,854	0.80	43,739	0.95	3,098	0.07	186,332	4.03	4,227	0.09	629	0.01	4,709	0.10	101
44,925	0.98	125,768	2.74	36,534	0.80	217,495	4.74	11,966	0.26	5,406	0.12	2,655	0.06	102
32,045	0.72	57,758	1.27	25	(3)	201,947	4.42	6,758	0.15	5,026	0.11	1,684	0.04	103
9,870	0.22	52,898	1.16	.....	.....	180,456	3.97	.....	.....	1,435	0.03	1,712	0.04	104
22,675	0.50	71,761	1.56	.....	.....	117,665	2.60	8,153	0.18	1,642	0.04	5,185	0.11	105
13,937	0.31	74,351	1.65	56,625	1.25	155,579	3.44	7,305	0.16	7,436	0.16	1,105	0.02	106
34,846	0.79	67,104	1.51	13,298	0.30	.....	.....	.....	.....	4,541	0.10	1,536	0.03	107
27,077	0.61	66,200	1.49	51,682	1.17	.....	.....	165	(3)	8,399	0.19	3,454	0.08	108
69,694	1.58	54,929	1.25	240	0.01	186,249	4.22	7,913	0.18	1,169	0.03	3,448	0.19	109
24,756	0.57	44,100	1.01	21,401	0.49	207,959	4.76	9,159	0.21	5,068	0.12	1,909	0.04	110
16,522	0.38	39,092	0.89	2,671	0.06	201,520	4.61	5,840	0.13	12,330	0.28	1,756	0.04	111
25,938	0.59	59,789	1.37	.....	.....	155,649	3.56	.....	.....	1,921	0.04	6,198	0.14	112
96,752	2.23	88,473	2.04	36,090	0.83	178,972	4.12	12,408	0.29	63,290	1.46	12,045	0.28	113
31,560	0.73	76,491	1.76	41,760	0.96	157,164	3.63	7,456	0.17	8,839	0.20	3,726	0.09	114
23,021	0.54	51,634	1.20	10,183	0.24	69,885	1.63	2,603	0.06	4,102	0.10	1,990	0.05	115
48,413	1.14	113,388	2.67	1,114	0.03	224,270	5.27	12,869	0.30	22,127	0.52	13,817	0.32	116
7,087	0.17	40,006	0.94	16,635	0.39	123,832	2.92	.....	.....	4,050	0.10	1,820	0.04	117
36,709	0.87	42,287	1.00	7,477	0.18	150,351	3.55	7,640	0.18	.....	.....	3,515	0.08	118
27,437	0.65	48,955	1.16	5,666	0.13	185,028	4.39	9,329	0.22	32,781	0.78	5,293	0.13	119
25,527	0.62	40,160	0.98	2,411	0.06	142,569	3.48	1,100	0.03	3,436	0.08	1,984	0.05	120
42,849	1.05	86,980	2.14	40,590	1.00	226,125	5.56	13,948	0.34	19,372	0.48	4,541	0.11	121
14,648	0.36	57,561	1.42	2,338	0.06	137,900	3.39	2,786	0.07	5,104	0.13	6,062	0.15	122
12,024	0.30	67,964	1.68	1,341	0.03	167,793	4.14	8,184	0.20	2,764	0.07	1,756	0.04	123
5,098	0.13	39,589	0.98	5,925	0.15	150,646	3.73	4,723	0.12	745	0.02	7,462	0.18	124
11,295	0.28	29,228	0.73	7,025	0.18	120,820	3.02	7,533	0.19	15,616	0.39	796	0.02	125
13,717	0.34	36,525	0.92	16,172	0.41	145,732	3.65	.....	.....	604	0.02	6,369	0.16	126
21,206	0.53	53,943	1.35	356	0.01	181,558	4.56	8,229	0.21	9,276	0.23	9,004	0.23	127
19,648	0.50	54,425	1.38	9,604	0.24	157,411	3.98	7,044	0.18	3,014	0.08	2,742	0.07	128
92,250	2.34	70,142	1.78	10,932	0.28	.....	.....	5,700	0.14	19,344	0.49	6,188	0.16	129
21,579	0.52	39,023	1.01	402	0.01	118,376	3.01	.....	.....	4,000	0.10	5,280	0.13	130
43,947	1.12	52,274	1.33	38,654	0.99	170,121	4.34	4,302	0.11	10,393	0.27	10,180	0.26	131
4,068	0.10	17,073	0.44	1,208	0.03	118,663	3.05	6,064	0.16	1,970	0.05	3,013	0.08	132
81,445	2.10	133,543	3.44	46,870	1.21	310,207	8.00	28,118	0.73	28,814	0.74	10,246	0.26	133
33,284	0.86	73,577	1.90	73,720	1.91	149,687	3.87	11,100	0.29	11,502	0.30	4,837	0.13	134
20,446	0.54	72,720	1.90	88,647	2.32	184,168	4.82	18,402	0.48	8,060	0.21	3,098	0.08	135
21,823	0.58	36,975	0.99	1,072	0.03	163,740	4.38	16,207	0.43	2,404	0.06	705	0.02	136
19,228	0.52	61,681	1.66	20,531	0.55	84,876	2.28	.....	.....	522	0.01	2,770	0.07	137
45,788	1.27	73,027	2.04	45,655	1.26	84,465	2.34	.....	.....	1,663	0.05	1,645	0.05	138
11,718	0.33	69,024	1.93	24,543	0.69	139,818	3.91	4,500	0.13	6,480	0.18	210	0.01	139
16,540	0.47	47,704	1.34	45,097	1.27	143,209	4.03	4,000	0.11	4,172	0.12	3,889	0.11	140
44,432	1.25	40,372	1.14	8,139	0.23	189,192	5.33	4,871	0.14	12,185	0.34	9,807	0.28	141
23,934	0.68	30,586	0.87	9,606	0.27	173,767	4.94	6,641	0.19	2,550	0.07	205	0.01	142
16,411	0.47	66,534	1.92	15,281	0.44	101,111	2.92	3,035	0.09	320	0.01	5,012	0.14	143
42,701	1.24	51,426	1.49	41,713	1.21	86,476	2.50	6,248	0.18	8,834	0.26	1,778	0.05	144
13,315	0.39	61,363	1.79	15,525	0.45	140,916	4.12	8,184	0.24	6,606	0.19	7,867	0.23	145
23,703	0.70	90,198	2.66	62,291	1.84	136,123	4.01	9,001	0.27	4,030	0.12	4,438	0.13	146
22,119	0.65	80,549	2.38	25,501	0.75	121,475	3.59	4,000	0.12	1,171	0.03	150	(3)	147
31,659	0.96	52,352	1.58	2,000	0.06	117,330	3.54	8,948	0.27	10,297	0.31	3,878	0.12	148
19,874	0.61	42,523	1.29	13,938	0.42	.....	.....	900	0.03	3,970	0.12	183	0.01	149
19,624	0.60	24,002	0.73	4,981	0.15	148,502	4.54	4,335	0.13	1,884	0.06	2,436	0.07	150
23,787	0.74	47,233	1.48	18,471	0.58	190,545	5.96	8,152	0.25	13,006	0.41	1,575	0.05	151
11,473	0.36	55,669	1.74	12,808	0.40	107,005	3.37	8,528	0.27	4,083	0.13	1,801	0.06	152
74,505	2.30	97,431	3.08	1,889	0.06	220,688	6.98	16,914	0.54	13,464	0.43	3,262	0.10	153
14,143	0.45	118,021	3.74	4,561	0.14	185,477	5.88	7,327	0.23	31,378	0.99	6,207	0.20	154
13,957	0.45	24,345	0.79	7,414	0.24	80,409	2.59	3,802	0.12	499	0.02	10,802	0.35	155
18,360	0.59	70,001	2.26	39,337	1.27	142,285	4.60	9,680	0.31	3,467	0.11	1,747	0.06	156
7,524	0.26	40,450	1.39	.....	.....	128,653	4.41	4,000	0.14	5,554	0.19	3,649	0.13	157
13,144	(3)	44,336	(3)	11,009	(3)	151,204	(3)	6,297	(3)	3,126	(3)	2,296	(3)	158
28,380	0.78	27,128	0.75	50,318	1.39	126,565	3.50	5,208	0.14	1,087	0.03	658	0.02	

[1] Per capita average not computed, because no reliable estimate of population could be made.

[3] Less than 1 cent.

TABLE 32.—PAYMENTS FOR GENERAL AND SPECIAL SERVICE EXPENSES,

COMPARATIVE SUMMARY FOR 147 CITIES, GROUPED

GROUPS OF CITIES.	ALL GENERAL AND SPECIAL SERVICE EXPENSES.		I.—GENERAL GOVERNMENT.		II.—PROTECTION OF LIFE AND PROPERTY.						III.—HEALTH CONSERVATION AND SANITATION.	
					Police department.		Fire department.		All other.		Health conservation.	
	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
Grand total:[1]												
1908	$398,641,076	$16.83	$48,480,694	$2.05	$53,669,601	$2.27	$40,831,810	$1.72	$7,291,292	$0.31	$7,111,561	$0.30
1907	368,392,175	15.91	43,362,430	1.87	48,870,881	2.11	37,323,398	1.61	6,839,761	0.30	6,819,325	0.29
1906	329,549,299	14.60	34,089,572	1.51	45,319,353	2.01	34,092,960	1.51	6,029,621	0.27	5,212,831	0.23
1905	305,685,798	13.89	30,596,532	1.39	43,148,400	1.96	32,123,170	1.46	5,962,908	0.27	4,900,715	0.22
1904	295,225,352	13.75	29,021,985	1.35	42,094,710	1.96	30,503,605	1.43	5,610,432	0.26	4,708,595	0.22
1903	278,780,179	13.34	31,942,746	1.53	40,137,200	1.92	28,100,475	1.34	5,450,436	0.26	4,760,055	0.23
1902	272,616,313	13.36	33,546,655	1.64	38,667,664	1.90	27,044,428	1.33	3,624,686	0.18	4,399,624	0.22
Group I:												
1908	274,171,269	20.07	37,538,759	2.75	39,859,025	2.92	24,998,411	1.83	5,891,884	0.43	4,959,311	0.36
1907	253,253,398	18.95	33,311,163	2.49	36,105,660	2.70	22,681,481	1.70	5,688,149	0.43	4,876,649	0.36
1906	223,499,320	17.10	24,780,678	1.90	33,684,723	2.58	20,736,757	1.59	5,026,415	0.38	3,738,336	0.29
1905	204,708,973	16.06	22,120,761	1.73	32,084,866	2.52	19,379,154	1.52	5,085,227	0.40	3,371,588	0.26
1904	198,788,328	15.95	21,045,094	1.69	31,513,042	2.53	18,393,432	1.48	4,803,760	0.39	3,248,165	0.26
1903	188,391,494	15.51	23,122,659	1.90	30,187,936	2.49	17,163,266	1.41	4,722,030	0.39	3,155,274	0.26
1902	186,600,841	15.72	24,622,163	2.07	29,268,509	2.47	16,314,109	1.37	2,909,013	0.25	3,043,220	0.26
Group II:												
1908	61,284,873	13.44	5,474,551	1.20	7,043,688	1.54	7,652,726	1.68	680,134	0.15	1,103,192	0.24
1907	56,266,838	12.67	5,032,174	1.13	6,471,557	1.46	7,034,076	1.58	537,929	0.12	948,204	0.21
1906	51,499,651	12.03	4,666,241	1.09	5,804,452	1.36	6,356,266	1.48	520,508	0.12	704,287	0.16
1905	49,015,883	11.73	4,169,472	1.00	5,602,641	1.34	6,103,942	1.46	457,486	0.11	724,540	0.17
1904	46,550,892	11.42	3,958,882	0.97	5,262,967	1.29	5,813,642	1.43	442,225	0.11	651,311	0.16
1903	43,166,167	10.91	4,341,855	1.10	4,899,900	1.24	5,218,931	1.32	384,102	0.10	776,509	0.20
1902	40,876,165	10.61	4,184,559	1.09	4,664,308	1.21	5,439,241	1.41	349,280	0.09	534,016	0.14
Group III:												
1908	39,010,000	11.97	3,461,998	1.06	4,307,572	1.32	4,992,800	1.53	426,219	0.13	640,073	0.20
1907	36,422,202	11.42	3,145,222	0.99	3,995,565	1.25	4,649,094	1.46	366,973	0.12	640,395	0.20
1906	33,302,065	10.70	2,937,184	0.94	3,680,295	1.18	4,267,902	1.37	294,056	0.09	461,283	0.15
1905	31,728,543	10.48	2,691,274	0.89	3,448,709	1.14	4,095,155	1.35	259,992	0.09	472,648	0.16
1904	30,836,730	10.50	2,538,933	0.86	3,363,314	1.15	3,852,253	1.31	220,789	0.08	460,840	0.16
1903	28,985,461	10.17	2,693,959	0.95	3,221,646	1.13	3,518,646	1.23	201,489	0.07	491,243	0.17
1902	28,130,066	10.12	3,045,204	1.10	3,024,189	1.09	3,284,401	1.18	241,385	0.09	490,926	0.18
Group IV:[1]												
1908	24,174,934	10.93	2,005,386	0.91	2,459,316	1.11	3,187,873	1.44	293,055	0.13	408,985	0.18
1907	22,449,737	10.42	1,873,871	0.87	2,298,099	1.07	2,958,747	1.37	246,710	0.11	354,077	0.16
1906	21,248,263	10.09	1,705,469	0.81	2,149,883	1.02	2,732,035	1.30	188,642	0.09	308,925	0.15
1905	20,232,399	9.86	1,615,025	0.79	2,012,184	0.98	2,544,919	1.24	160,203	0.08	331,939	0.16
1904	19,049,402	9.55	1,479,076	0.74	1,955,387	0.98	2,444,278	1.23	133,658	0.07	348,279	0.17
1903	18,237,057	9.36	1,784,273	0.92	1,827,718	0.94	2,199,632	1.13	142,815	0.07	337,029	0.17
1902	17,009,241	8.95	1,694,729	0.89	1,710,568	0.90	2,006,677	1.06	125,008	0.07	331,462	0.17

[1] Not including Wichita, Kans.; Bay City, Mich.; New Britain, Conn.; Oklahoma City, Okla.; Kalamazoo, Mich.; Macon, Ga.; West Hoboken, N. J.; Everett, Mass.; Pueblo, Colo.; Newport, Ky.; or Fort Worth, Tex.

TOTAL AND PER CAPITA, 1908: COMPARATIVE SUMMARY, 1902 TO 1908—Continued.

ACCORDING TO POPULATION IN 1908: 1902 TO 1908.

III.—HEALTH CONSERVATION AND SANITATION—continued.		IV.—HIGHWAYS.		V.—CHARITIES, HOSPITALS, AND CORRECTION.		VI.—EDUCATION.				VII.—RECREATION.		VIII.—MISCELLANEOUS.	
Sanitation.						Schools.		Libraries, art galleries, and museums.					
Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
$32,672,936	$1.38	$43,437,111	$1.83	$27,879,888	$1.18	$111,519,855	$4.71	$5,859,577	$0.25	$13,735,617	$0.58	$6,151,134	$0.26
30,278,246	1.31	44,331,641	1.92	24,593,914	1.06	103,594,271	4.48	4,993,253	0.22	12,025,027	0.52	5,360,028	0.23
26,780,176	1.19	38,989,654	1.73	20,801,724	0.92	95,914,062	4.25	4,440,431	0.20	11,220,347	0.50	6,658,568	0.30
24,968,052	1.13	36,799,849	1.67	19,451,335	0 88	87,875,561	3.99	4,156,880	0.19	10,293,423	0.47	5,408,973	0.25
23,483,783	1.09	36,393,256	1.70	19,107,230	0.89	86,641,382	4.04	4,178,723	0.19	8,462,241	0.39	5,019,410	0 23
20,995,319	1.00	33,518,845	1.60	18,139,022	0.87	80,967,430	3.87	4,068,318	0.19	7,262,528	0.35	3,437,805	0.16
18,577,678	0.91	35,051,778	1.72	17,523,992	0 86	75,224,638	3.69	3,309,333	0.16	12,244,365	0.60	3,401,472	0.17
23,266,760	1.70	27,156,632	1.99	22,349,304	1.64	69,241,300	5.07	3,810,761	0.28	10,342,022	0.76	4,757,100	0.35
21,648,120	1.62	28,574,734	2.14	19,671,039	1.47	64,340,311	4.81	3,384,050	0.25	8,993,949	0.67	3,978,093	0.30
19,222,723	1.47	22,861,869	1.75	16,060,117	1.23	60,683,835	4.64	3,011,282	0.23	8,534,202	0.65	5,158,383	0.39
18,074,438	1.42	20,736,949	1.63	14,833,240	1.16	54,680,605	4.29	2,805,941	0.22	7,845,604	0.62	3,690,400	0.29
17,326,664	1.39	20,216,219	1.62	14,529,812	1.17	55,371,142	4.44	2,934,006	0.24	6,243,756	0.50	3,163,236	0.25
15,437,613	1.27	18,352,247	1.51	13,716,607	1.13	51,755,976	4.26	2,851,271	0.23	5,418,217	0.45	2,508,398	0.21
13,408,665	1.13	20,425,902	1.72	13,083,982	1.10	48,143,430	4.06	2,249,871	0.19	10,544,824	0.89	2,587,063	0.22
4,598,235	1.01	7,642,290	1.68	2,818,288	0.62	20,369,222	4.47	1,002,683	0 22	2,048,525	0.45	851,339	0.19
4,215,938	0.95	7,432,705	1.67	2,473,324	0.56	19,031,375	4.29	796,865	0.18	1,695,459	0.38	597,232	0.13
3,662,374	0.86	7,712,340	1.80	2,363,185	0.55	16,756,962	3.91	700,649	0.16	1,548,923	0.36	703,464	0.16
3,357,990	0 80	7,713,178	1.85	2,299,337	0.55	15,729,667	3.76	627,773	0.15	1,464,988	0.35	764,869	0.18
3,018,315	0 74	7,767,943	1.91	2,210,885	0.54	14,714,712	3.61	581,465	0.14	1,312,864	0.32	815,681	0.20
2,682,322	0 68	7,298,534	1.85	2,112,568	0.53	13,522,166	3.42	587,723	0.15	1,117,364	0.28	224,193	0.06
2,392,781	0.62	6,956,624	1.81	1,966,881	0.51	12,583,519	3.27	506,291	0.13	1,058,991	0.27	239,674	0.06
3,076,940	0.94	5,151,293	1.58	1,697,489	0.52	13,408,814	4.11	653,468	0.20	893,363	0.27	299,971	0.09
2,830,009	0.89	5,001,841	1.57	1,541,647	0.48	12,380,910	3.88	498,492	0.16	903,715	0.28	468,339	0.15
2,499,162	0 80	4,868,788	1.56	1,521,486	0.49	11,156,574	3.58	450,253	0.14	766,272	0.25	398,810	0.13
2,323,855	0.77	4,855,224	1.60	1,492,622	0.49	10,552,542	3.49	435,950	0.14	678,662	0.22	421,910	0.14
2,099,504	0.71	5,039,548	1.72	1,568,747	0.53	10,056,277	3.42	411,151	0.14	624,635	0.21	590,739	0.20
1,972,017	0.69	4,662,444	1.64	1,479,682	0.52	9,490,809	3.33	388,776	0.14	535,975	0.19	328,775	0.12
1,895,650	0.68	4,680,351	1.68	1,574,978	0.57	8,820,851	3.17	350,719	0.13	460,428	0.17	260,984	0.09
1,731,001	0.78	3,486,896	1.58	1,014,807	0.46	8,500,519	3.84	392,665	0.18	451,707	0.20	242,724	0.11
1,584,179	0.74	3,322,361	1.54	907,904	0.42	7,841,675	3.64	313,846	0.15	431,904	0.20	316,364	0.15
1,395,917	0.66	3,546,657	1.68	856,936	0.41	7,316,691	3.47	278,247	0.13	370,950	0.18	397,911	0.19
1,211,769	0 59	3,494,498	1 70	826,136	0.40	6,912,747	3.37	287,216	0.14	304,169	0.15	531,594	0.26
1,039,300	0.52	3,389,546	1.69	797,786	0.40	6,499,251	3.26	252,101	0.13	280,986	0.14	449,754	0.23
903,367	0.46	3,205,620	1.66	830,165	0.43	6,198,479	3.18	240,548	0.12	190,972	0.10	376,439	0.19
880,582	0.46	2,988,901	1.57	898,151	0.47	5,676,838	2.99	202,452	0.11	180,122	0.09	313,751	0.17

TABLE 33.—PER CENT DISTRIBUTION OF PAYMENTS FOR GENERAL AND SPECIAL SERVICE EXPENSES: [1] 1908.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 63.]

City number.	CITY.	I.—General government.	II.—PROTECTION OF LIFE AND PROPERTY.			III.—HEALTH CONSERVATION AND SANITATION.		IV.—Highways.	V.—Charities, hospitals, and corrections.	VI.—EDUCATION.		VII.—Recreation.	VIII.—Miscellaneous.
			Police department.	Fire department.	All other.	Health conservation.	Sanitation.			Schools.	Libraries, art galleries, and museums.		
	Grand total	12.1	13.4	10.3	1.8	1.8	8.2	10.9	7.0	28.1	1.5	3.4	1.5
	Group I	13.7	14.5	9.1	2.1	1.8	8.5	9.9	8.2	25.3	1.4	3.8	1.7
	Group II	8.9	11.5	12.5	1.1	1.8	7.5	12.5	4.6	33.2	1.6	3.3	1.4
	Group III	8.9	11.0	12.8	1.1	1.6	7.9	13.2	4.4	34.4	1.7	2.3	0.8
	Group IV	8.4	10.2	13.0	1.2	1.6	6.9	14.3	4.1	35.7	1.6	1.9	1.0
	GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.												
1	New York, N. Y	13.2	14.8	8.4	2.6	2.2	8.3	9.1	8.8	26.4	1.3	3.0	2.0
2	Chicago, Ill	16.8	16.7	8.6	1.8	1.2	7.8	7.4	5.2	25.0	0.9	6.5	2.1
3	Philadelphia, Pa	15.7	15.9	5.6	2.9	1.6	7.3	13.0	10.1	22.5	1.2	3.5	0.6
4	St. Louis, Mo	12.3	16.5	9.7	1.5	1.3	10.0	14.2	7.6	22.7	1.3	2.5	0.4
5	Boston, Mass	12.3	12.5	8.9	1.6	1.7	9.7	10.0	11.1	23.4	2.0	5.7	1.0
6	Baltimore, Md	14.1	16.4	10.7	1.1	1.7	8.9	9.4	8.6	24.0	0.7	4.1	0.3
7	Pittsburg, Pa	12.6	10.3	9.6	2.4	1.7	7.7	10.7	4.6	24.4	3.0	3.5	9.4
8	Cleveland, Ohio	13.2	10.8	10.1	1.1	1.8	7.8	10.1	7.1	31.2	2.5	3.5	0.8
9	Buffalo, N. Y	11.5	14.1	13.9	1.4	1.4	7.9	13.4	7.4	23.6	1.7	3.4	0.3
10	San Francisco, Cal	15.8	16.5	15.2	2.2	1.3	6.0	9.8	7.1	19.8	0.9	4.5	0.8
11	Detroit, Mich	15.0	13.3	14.0	1.0	1.2	7.8	6.9	6.0	27.9	1.9	4.6	0.5
12	Cincinnati, Ohio	14.3	13.1	11.2	1.6	1.1	8.2	13.5	8.2	24.8	1.7	1.4	1.0
13	Milwaukee, Wis	11.8	10.4	13.4	1.0	1.2	12.6	10.6	7.3	25.3	1.9	2.5	2.1
14	New Orleans, La	14.4	7.7	12.6	1.1	3.3	20.9	11.0	3.5	22.9	0.8	1.6	0.4
15	Washington, D. C	7.9	14.2	8.0	3.4	1.8	8.4	12.8	12.3	26.2	0.8	3.6	0.5
16	Newark, N. J	10.9	12.4	9.5	1.0	2.7	8.7	8.2	10.0	31.5	1.3	3.1	0.9
	GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.												
17	Minneapolis, Minn	6.6	8.8	12.6	1.0	1.2	5.9	17.1	3.2	37.0	2.4	4.0	0.4
18	Jersey City, N. J	8.8	19.4	12.5	0.6	1.2	9.3	8.1	2.9	34.2	1.6	1.0	0.5
19	Indianapolis, Ind	4.9	11.1	16.6	0.9	1.3	7.4	11.4	3.5	35.7	1.9	4.3	1.0
20	Louisville, Ky	7.3	13.8	12.7	0.6	1.1	9.3	10.7	9.3	27.2	2.1	2.6	3.3
21	St. Paul, Minn	6.9	10.6	11.7	0.7	1.6	6.4	16.8	3.0	30.4	2.5	6.1	3.2
22	Providence, R. I	6.9	13.4	14.3	1.0	1.6	7.6	17.7	4.1	29.4	0.8	2.5	0.7
23	Rochester, N. Y	8.4	10.8	12.7	1.1	1.5	12.5	13.2	6.7	27.2	.....	5.1	0.7
24	Kansas City, Mo	11.6	13.2	12.0	1.5	1.3	8.5	6.5	4.1	34.3	1.1	5.3	0.6
25	Toledo, Ohio	9.0	11.7	14.5	1.2	1.5	5.2	11.7	2.1	38.5	1.1	2.5	1.1
26	Denver, Colo	20.7	6.6	9.1	1.0	1.9	3.7	9.2	6.9	29.1	1.1	6.4	4.2
27	Columbus, Ohio	8.6	11.7	15.9	1.0	1.7	9.1	6.7	2.6	39.7	1.1	0.9	1.1
28	Los Angeles, Cal	8.4	12.1	9.2	2.8	2.0	4.7	17.4	1.2	35.2	2.2	4.4	0.5
29	Worcester, Mass	5.2	8.8	10.9	0.6	2.4	7.8	14.4	11.1	34.1	2.3	1.9	0.4
30	Seattle, Wash	13.0	10.2	9.9	1.4	3.5	5.0	9.2	1.0	39.8	2.8	2.4	1.8
31	Memphis, Tenn	6.7	11.3	14.1	1.7	2.3	9.6	19.7	4.8	21.2	1.0	6.0	1.4
32	Omaha, Nebr	10.5	8.8	11.9	2.0	1.7	5.3	12.5	.....	36.7	1.4	3.7	5.4
33	New Haven, Conn	8.4	15.0	12.6	0.6	1.2	5.0	12.5	6.8	33.2	1.6	2.1	0.9
34	Scranton, Pa	7.5	9.1	9.2	1.6	1.0	6.4	12.5	.....	48.4	2.0	0.8	1.5
35	Syracuse, N. Y	11.2	10.0	11.3	0.8	2.7	10.2	12.0	7.7	28.8	2.1	2.6	0.7
36	St. Joseph, Mo	10.5	12.9	16.5	0 9	1.2	3.9	8.6	1.9	38.4	3.1	1.8	0.3
37	Portland, Oreg	7.2	10.9	19.1	1.3	1.1	7.5	10.5	0.1	37.4	1.4	2.5	0.9
38	Paterson, N. J	5.6	13.3	16.8	0.4	1.5	5.8	7.3	4.1	39.3	1.6	1.5	2.9
39	Atlanta, Ga	7.4	15.4	13.3	0.8	2.0	13.4	14.8	7.6	21.3	1.0	2.1	0.8
40	Richmond, Va	11.3	13.2	12.3	1.9	2.2	11.1	13.1	5.9	23.8	0.1	3.0	2.1
41	Dayton, Ohio	7.3	12.3	13.0	0.7	1.4	8.4	13.1	5.6	35.4	1.5	0.8	0.5
42	Fall River, Mass	6.5	11.5	10.9	0.3	2.5	7.9	15.1	10.7	30.9	1.5	1.4	0.9
43	Nashville, Tenn	6.0	11.8	13.8	1.1	2.7	9.4	15.5	3.8	30.0	1.4	2.5	2.0
44	Grand Rapids, Mich	9.1	8.7	13.2	0.7	2.5	6.6	7.8	4.2	41.2	3.3	2.5	0.2
45	Hartford, Conn	8.2	10.5	12.6	0.6	1.2	6.6	12.6	8.2	33.9	0.9	3.9	0.6
46	Cambridge, Mass	7.2	10.6	8.5	2.0	4.1	11.1	13.0	5.7	32.0	1.9	3.7	0.3

[1] For absolute numbers, see Table 32.

TABLE 33.—PER CENT DISTRIBUTION OF PAYMENTS FOR GENERAL AND SPECIAL SERVICE EXPENSES: [1] 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 63.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

City number.	CITY.	I.—General government.	II.—PROTECTION OF LIFE AND PROPERTY.			III.—HEALTH CONSERVATION AND SANITATION.		IV.—Highways.	V.—Charities, hospitals, and corrections.	VI.—EDUCATION.		VII.—Recreation.	VIII.—Miscellaneous.
			Police department.	Fire department.	All other.	Health conservation.	Sanitation.			Schools.	Libraries, art galleries, and museums.		
47	Albany, N. Y.	13.4	14.8	13.7	1.1	1.4	5.6	9.4	3.6	28.2	1.0	6.8	0.9
48	Reading, Pa.	5.7	9.5	6.4	0.7	1.1	14.4	17.9	.....	39.9	1.4	2.0	1.0
49	Lowell, Mass.	8.1	11.2	12.1	1.4	1.3	7.4	13.8	9.8	31.9	1.6	1.2	0.2
50	Trenton, N. J.	6.9	13.2	11.9	0.5	1.2	7.3	8.8	3.2	41.6	2.2	2.1	1.1
51	Bridgeport, Conn.	9.1	9.6	15.4	0.4	0.9	8.2	16.5	8.1	27.5	1.5	2.4	0.3
52	Camden, N. J.	8.2	14.7	13.9	1.0	1.2	3.8	9.9	1.9	41.6	1.7	1.2	1.0
53	Wilmington, Del.	10.2	14.5	8.8	1.5	1.4	9.5	14.1	0.6	33.9	1.8	3.6	.....
54	Des Moines, Iowa.	6.3	7.9	16.1	1.0	0.8	4.5	11.0	0.1	46.5	1.8	3.0	0.9
55	Lynn, Mass.	7.5	9.8	11.1	3.2	2.7	8.0	11.8	10.2	30.2	1.6	3.2	0.6
56	New Bedford, Mass.	7.4	12.0	9.4	0.6	1.8	9.0	16.0	9.7	28.8	2.7	2.5	0.2
57	Kansas City, Kans.	7.7	11.0	13.9	2.7	1.5	5.5	11.7	.....	41.9	1.3	1.6	1.0
58	Springfield, Mass.	5.2	8.9	12.4	0.8	1.6	8.1	15.5	4.9	36.4	3.1	2.8	0.2
59	Troy, N. Y.	10.5	11.9	9.9	0.8	1.3	11.8	8.7	13.3	28.1	0.6	2.2	1.1
60	Oakland, Cal.	10.4	10.1	10.3	1.6	1.5	8.9	17.2	0.1	33.4	2.5	3.0	1.1
61	Lawrence, Mass.	5.8	9.8	10.3	0.7	1.7	8.9	15.0	11.3	32.6	2.2	1.4	0.3
62	Somerville, Mass.	6.9	8.8	8.3	2.2	1.9	11.3	10.6	7.1	37.5	2.0	3.0	0.4
63	Duluth, Minn.	10.3	8.4	18.9	1.5	2.7	4.4	12.7	0.7	36.4	2.0	1.3	0.5
64	Savannah, Ga.	10.9	23.3	19.3	1.7	3.3	18.2	11.4	5.4	0.1	0.9	4.9	0.6
65	Norfolk, Va.	12.0	16.2	13.2	2.0	2.9	16.0	8.1	4.8	20.0	0.8	2.7	1.3
66	Yonkers, N. Y.	11.6	11.2	11.7	0.7	3.0	8.7	16.5	4.0	30.1	0.8	1.4	0.2
67	Schenectady, N. Y.	13.9	11.6	12.8	1.6	2.5	9.7	9.8	5.4	31.2	0.8	0.5	0.3
68	Hoboken, N. J.	8.3	18.4	14.2	0.3	0.7	4.9	2.9	2.8	40.2	2.3	2.1	3.0
69	Peoria, Ill.	7.0	13.2	17.1	1.2	1.9	4.3	10.9	2.1	33.0	2.7	5.9	0.8
70	Utica, N. Y.	13.0	7.3	17.7	0.6	1.7	11.0	9.6	4.2	31.3	2.7	0.8	0.1
71	Manchester, N. H.	7.3	8.9	17.1	1.3	2.6	6.0	25.5	3.6	24.3	1.5	1.6	0.3
72	Evansville, Ind.	7.2	12.7	15.7	.....	1.6	4.6	11.4	1.1	43.6	0.3	1.0	0.7
73	San Antonio, Tex.	7.7	8.7	12.6	1.6	2.7	8.5	17.7	2.9	32.3	1.0	2.3	2.1
74	Elizabeth, N. J.	8.9	13.8	13.0	0.8	2.0	10.5	8.8	6.0	34.3	.....	1.2	0.6
75	Waterbury, Conn.	9.6	9.0	10.3	0.8	1.2	6.7	15.7	6.8	35.9	2.1	1.4	0.6
76	Salt Lake City, Utah.	12.5	7.5	7.2	0.6	1.5	7.7	13.4	.....	46.5	1.2	1.6	0.2
77	Wilkes-Barre, Pa.	7.6	10.6	9.3	0.4	0.7	5.6	23.3	0.1	39.2	.....	1.9	1.5
78	Erie, Pa.	8.9	10.2	15.8	0.9	2.0	2.6	16.0	.....	39.1	3.1	1.3	0.1
79	Houston, Tex.	10.7	10.4	13.3	0.5	1.9	10.0	18.3	1.4	30.8	1.1	1.1	0.5
80	Tacoma, Wash.	9.0	7.9	15.5	0.5	1.2	4.2	18.1	0.3	37.9	2.3	3.3	0.1
81	Harrisburg, Pa.	7.7	8.5	5.0	1.0	1.2	16.6	9.8	0.2	43.8	.....	4.8	1.4
82	Portland, Me.	11.1	10.0	13.6	2.5	1.2	5.5	16.1	7.6	28.3	1.5	1.8	0.7
83	Charleston, S. C.	7.7	16.4	17.7	1.3	2.3	7.1	9.9	13.5	17.5	1.7	3.4	1.7
84	Youngstown, Ohio.	7.0	14.8	13.8	1.0	1.8	5.8	10.2	2.2	37.0	1.7	1.3	3.5
85	Dallas, Tex.	8.8	10.4	14.6	1.2	1.1	6.1	17.3	2.8	32.9	1.3	3.1	0.4
86	Terre Haute, Ind.	4.7	11.8	20.2	0.9	1.1	8.3	7.8	0.4	42.1	1.7	0.8	0.2
87	Akron, Ohio.	6.4	8.5	16.4	0.3	0.6	7.8	13.7	4.1	39.3	1.3	0.6	1.1
88	Fort Wayne, Ind.	6.5	9.7	15.6	0.6	1.7	7.0	10.0	.....	42.4	2.5	2.5	1.6
89	Holyoke, Mass.	7.7	9.3	15.4	0.7	1.3	6.0	12.0	10.0	33.2	1.7	1.8	0.8
90	Brockton, Mass.	8.1	9.6	11.6	0.5	1.3	7.8	13.2	9.2	35.7	2.0	0.6	0.3
91	Covington, Ky.	12.7	14.1	8.6	0.3	2.4	9.6	13.1	0.6	34.5	2.5	1.0	0.5
92	Lincoln, Nebr.	8.7	5.8	10.5	.....	1.1	4.8	13.3	0.1	51.8	2.7	1.2	.....
93	Saginaw, Mich.	9.6	8.9	9.2	2.4	1.2	4.0	12.8	2.9	44.3	0.9	1.5	2.5

[1] For absolute numbers, see Table 32.

TABLE 33.—PER CENT DISTRIBUTION OF PAYMENTS FOR GENERAL AND SPECIAL SERVICE EXPENSES: [1] 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 63.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

City number.	CITY.	I.—General government.	II.—PROTECTION OF LIFE AND PROPERTY.			III.—HEALTH CONSERVATION AND SANITATION.		IV.—Highways.	V.—Charities, hospitals, and corrections.	VI.—EDUCATION.		VII.—Recreation.	VIII.—Miscellaneous.
			Police department.	Fire department.	All other.	Health conservation.	Sanitation.			Schools.	Libraries, art galleries, and museums.		
94	Altoona, Pa.	9.1	9.6	13.7	1.9	1.0	4.6	10.8	.....	48.6	.....	0.1	0.5
95	Spokane, Wash.	9.8	6.3	10.2	1.3	2.8	8.2	12.0	0.6	44.0	1.9	2.1	0.7
96	Lancaster, Pa.	6.3	9.0	7.9	0.5	0.7	5.6	27.0	0.5	41.5	0.5	0.3	0.3
97	Birmingham, Ala.	8.6	12.4	21.5	2.5	2.0	9.2	13.0	3.4	24.6	0.3	1.6	0.9
98	Bayonne, N. J.	7.7	12.3	11.1	1.2	0.9	5.8	8.2	2.7	46.1	1.5	0.7	1.7
99	South Bend, Ind.	6.0	11.5	16.2	2.2	0.5	6.5	14.7	.....	37.3	1.3	3.2	0.6
100	Butte, Mont.	8.1	16.4	15.8	0.9	1.8	7.1	13.5	1.9	28.7	3.5	0.1	2.3
101	McKeesport, Pa.	8.9	12.3	10.7	0.4	1.8	8.7	10.3	0.7	43.9	1.0	0.1	1.1
102	Pawtucket, R. I.	9.4	9.8	10.3	1.2	0.3	7.0	19.5	5.7	33.7	1.9	0.8	0.4
103	Sioux City, Iowa.	7.6	8.9	9.2	0.7	1.2	7.7	13.7	(2)	47.9	1.6	1.2	0.4
104	Johnstown, Pa.	5.4	9.9	16.8	.....	2.1	2.6	14.1	.....	48.2	.....	0.4	0.5
105	Dubuque, Iowa.	9.0	9.9	13.0	0.6	0.6	6.7	21.1	.....	34.6	2.4	0.5	1.5
106	Binghamton, N. Y.	10.4	8.6	8.4	0.8	1.7	3.1	16.5	12.6	34.5	1.6	1.6	0.2
107	Mobile, Ala.	11.8	22.0	15.6	3.3	3.0	12.7	24.5	4.9	.....	.....	1.7	0.6
108	Augusta, Ga.	8.6	17.9	18.1	4.1	6.0	7.8	19.1	14.9	.....	(2)	2.4	1.0
109	East St. Louis, Ill.	9.3	14.2	13.6	0.9	1.4	12.9	10.1	(2)	34.4	1.5	0.2	1.6
110	Passaic, N. J.	9.9	6.3	10.1	0.4	2.7	5.6	9.9	4.8	46.8	2.1	1.1	0.4
111	Topeka, Kans.	6.4	6.6	12.1	0.3	1.4	4.3	10.2	0.7	52.8	1.5	3.2	0.5
112	Allentown, Pa.	7.7	7.6	10.3	0.4	0.8	7.6	17.5	.....	45.7	.....	0.6	1.8
113	Atlantic City, N. J.	8.9	12.4	18.9	1.5	2.1	11.1	10.2	4.2	20.6	1.4	7.3	1.4
114	Springfield, Ohio.	9.3	8.2	12.0	1.9	0.9	6.5	15.9	8.7	32.6	1.5	1.8	0.8
115	Montgomery, Ala.	8.6	18.3	18.6	0.5	4.6	7.0	15.6	3.1	21.2	0.8	1.2	0.6
116	Davenport, Iowa.	5.6	6.2	13.6	0.6	1.0	8.1	19.0	0.2	37.5	2.2	3.7	2.3
117	Little Rock, Ark.	8.3	12.9	20.0	.....	1.2	2.1	11.9	5.0	36.9	.....	1.2	0.5
118	Wheeling, W. Va.	7.8	12.1	16.0	0.1	1.1	9.3	10.7	1.9	38.1	1.9	.....	0.9
119	Springfield, Ill.	9.7	10.1	15.2	1.0	1.8	5.4	9.7	1.1	36.6	1.8	6.5	1.0
120	York, Pa.	6.5	8.3	8.6	0.1	0.9	8.9	14.0	0.8	49.7	0.4	1.2	0.7
121	Malden, Mass.	5.7	7.9	8.6	1.6	2.6	7.3	14.7	6.9	38.3	2.4	3.3	0.8
122	Wichita, Kans.	8.0	8.6	15.4	0.1	0.8	4.3	17.0	0.7	40.9	0.8	1.5	1.8
123	Bay City, Mich.	9.7	8.1	11.3	2.3	0.6	3.1	17.6	0.3	43.5	2.1	0.7	0.5
124	South Omaha, Nebr.	9.6	6.1	8.1	0.8	1.3	1.8	13.7	2.0	52.1	1.6	0.3	2.6
125	Quincy, Ill.	6.2	8.6	17.0	0.2	0.4	4.0	10.3	2.5	42.5	2.7	5.5	0.3
126	Newcastle, Pa.	7.4	7.7	9.8	0.4	0.8	4.6	12.3	5.4	49.1	.....	0.2	2.1
127	Superior, Wis.	9.1	7.9	18.6	0.5	3.0	4.6	11.6	0.1	39.0	1.8	2.0	1.9
128	Canton, Ohio.	6.9	8.4	14.1	1.2	1.6	5.2	14.5	2.6	42.1	1.9	0.8	0.7
129	Jacksonville, Fla.	8.5	18.9	20.9	1.2	2.6	21.6	16.4	2.6	.....	1.3	4.5	1.5
130	Chester, Pa.	10.4	11.0	7.4	0.5	1.4	7.6	14.6	0.1	43.6	.....	1.5	1.9
131	Chelsea, Mass.	10.1	10.7	11.3	2.9	2.1	8.4	10.0	7.4	32.4	0.8	2.0	1.9
132	Joplin, Mo.	9.3	10.9	11.3	0.4	1.1	1.8	7.5	0.5	52.3	2.7	0.9	1.3
133	Newton, Mass.	8.5	9.3	6.9	3.3	0.9	9.1	14.9	5.2	34.5	3.1	3.2	1.1
134	Salem, Mass.	6.5	9.8	7.9	4.5	2.6	6.4	14.1	14.2	28.7	2.1	2.2	0.9
135	Haverhill, Mass.	7.3	7.7	9.9	2.1	0.9	3.7	13.3	16.2	33.6	3.4	1.5	0.6
136	Rockford, Ill.	7.4	8.5	12.9	0.3	0.5	6.3	10.7	0.3	47.4	4.7	0.7	0.2
137	Knoxville, Tenn.	5.3	12.0	19.9	0.8	2.2	6.1	19.5	6.5	26.8	.....	0.2	0.9
138	Galveston, Tex.	6.3	11.2	18.3	0.2	3.0	11.1	17.8	11.0	20.4	.....	0.4	0.4
139	Elmira, N. Y.	10.4	8.6	15.3	0.1	2.1	2.9	17.1	6.1	34.6	1.1	1.6	0.1
140	New Britain, Conn.	11.0	8.6	10.5	1.0	0.9	4.3	12.3	11.6	36.8	1.0	1.1	1.0
141	Oklahoma City, Okla.	7.3	6.3	8.1	1.9	2.0	10.7	9.7	2.0	45.6	1.2	2.9	2.4
142	Kalamazoo, Mich.	9.1	6.8	11.3	0.2	1.9	6.8	8.7	2.7	49.7	1.9	0.7	0.1
143	Woonsocket, R. I.	10.8	10.1	15.5	0.8	0.7	4.9	19.9	4.6	30.2	0.9	0.1	1.5
144	Chattanooga, Tenn.	6.4	14.6	18.5	1.0	3.7	10.0	12.0	9.7	20.2	1.5	2.1	0.4
145	Racine, Wis.	5.9	5.3	12.7	0.3	0.7	3.9	18.2	4.6	41.7	2.4	2.0	2.3
146	Fitchburg, Mass.	7.2	8.6	10.5	0.6	1.4	5.1	19.6	13.5	29.5	2.0	0.9	1.0
147	Auburn, N. Y.	8.5	8.7	14.2	0.6	1.1	5.8	21.1	6.7	31.8	1.0	0.3	(2)
148	Joliet, Ill.	7.9	10.7	10.8	2.8	1.2	9.3	15.4	0.6	34.5	2.6	3.0	1.1
149	Macon, Ga.	10.3	22.7	28.1	1.9	2.5	8.4	18.0	5.9	.....	0.4	1.7	0.1
150	West Hoboken, N. J.	8.2	14.0	7.8	0.2	0.5	6.6	8.1	1.7	50.0	1.5	0.6	0.8
151	Everett, Mass.	8.6	7.9	7.4	1.2	1.0	5.8	11.5	4.5	46.5	2.0	3.0	0.4
152	Oshkosh, Wis.	6.4	6.2	16.3	0.2	0.8	4.0	19.3	4.4	37.3	3.0	1.4	0.6
153	Sacramento, Cal.	13.0	6.8	10.7	0.7	2.2	11.6	15.2	0.3	34.3	2.6	2.1	0.5
154	Pueblo, Colo.	7.4	9.1	13.9	1.0	1.9	2.6	21.4	0.8	33.7	1.3	5.7	1.1
155	Newport, Ky.	12.3	15.6	5.7	0.2	1.0	6.4	11.2	3.4	37.1	1.8	0.2	5.0
156	Taunton, Mass.	7.1	11.4	10.7	1.0	1.3	4.4	16.8	9.5	34.2	2.3	0.8	0.4
157	La Crosse, Wis.	9.6	7.8	15.5	0.4	0.6	2.6	14.1	.....	44.8	1.4	1.9	1.3
158	Fort Worth, Tex.	11.6	12.1	16.2	1.2	1.7	3.2	10.9	2.7	37.3	1.6	0.8	0.6
	San Juan, P. R.	11.9	13.1	1.6	0.3	6.9	7.8	7.5	13.9	35.0	1.4	0.3	0.2

[1] For absolute numbers, see Table 32.

[2] Less than one-tenth of 1 per cent.

TABLE 34.—PAYMENTS FOR OUTLAYS, TOTAL AND PER CAPITA: 1908.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 64.]

City number.	CITY.	ALL OUTLAYS.		HEALTH CONSERVATION AND SANITATION.		HIGHWAYS.		EDUCATION.		RECREATION.		PUBLIC SERVICE ENTERPRISES.		ALL OTHER.	
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
	Grand total	$275,020,777	$11.43	$29,484,349	$1.23	$87,442,195	$3.63	$40,013,946	$1.66	$14,843,092	$0.62	$80,260,139	$3.34	$22,977,056	$0.96
	Group I	181,042,015	13.25	16,882,183	1.24	51,621,932	3.78	26,975,098	1.97	10,583,222	0.77	57,818,606	4.23	17,160,974	1.26
	Group II	49,125,928	10.77	6,423,654	1.41	18,879,430	4.14	6,127,228	1.34	2,737,193	0.60	12,057,985	2.64	2,900,438	0.64
	Group III	26,544,224	8.14	3,174,704	0.97	9,114,473	2.80	3,615,035	1.11	898,792	0.28	7,952,540	2.44	1,788,680	0.55
	Group IV	18,308,610	7.08	3,003,808	1.16	7,826,360	3.03	3,296,585	1.27	623,885	0.24	2,431,008	0.94	1,126,964	0.44
	GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.														
1	New York, N. Y.	$83,417,149	$19.23	$3,961,641	$0.91	$18,565,211	$4.28	$13,147,186	$3.03	$3,625,745	$0.84	$38,312,527	$0.83	$5,804,839	$1.34
2	Chicago, Ill.	18,093,986	8.35	2,609,776	1.20	4,383,829	2.02	2,508,600	1.16	2,379,580	1.10	3,511,286	1.62	2,700,915	1.25
	City corporation and independent divisions	17,194,760	7.93	2,609,776	1.20	4,383,829	2.02	2,508,600	1.16	2,379,580	1.10	3,511,286	1.62	1,801,689	0.83
	County	899,226	0.42											899,226	0.42
3	Philadelphia, Pa.	14,473,184	9.71	1,918,946	1.29	6,631,832	4.45	1,774,882	1.19	718,353	0.48	2,656,115	1.78	773,056	0.52
4	St. Louis, Mo.	8,013,614	11.89	415,631	0.62	2,744,703	4.07	1,634,696	2.43	1,344,086	1.99	488,962	0.73	1,385,536	2.06
5	Boston, Mass.	5,563,215	9.03	1,035,741	1.68	1,065,334	1.73	1,011,374	1.64	112,679	0.18	1,947,451	3.16	390,636	0.63
	City corporation and independent divisions	5,436,518	8.82	1,035,741	1.68	1,065,334	1.73	1,011,374	1.64	112,679	0.18	1,947,451	3.16	263,939	0.42
	County	126,697	0.21											126,697	0.21
6	Baltimore, Md.	5,406,538	9.51	2,518,040	4.43	1,012,442	1.78	142,253	0.25	458,496	0.81	1,060,143	1.86	215,164	0.38
7	Pittsburg, Pa.	7,130,804	13.02	523,967	0.96	3,189,395	5.83	850,129	1.55	456,060	0.83	1,123,182	2.05	988,071	1.80
	City corporation and independent divisions	6,102,334	11.14	520,943	0.95	2,697,822	4.93	850,129	1.55	456,060	0.83	1,123,182	2.05	454,198	0.82
	County	1,028,470	1.88	3,024	0.01	491,573	0.90							533,873	0.98
8	Cleveland, Ohio	5,549,340	11.29	657,587	1.34	2,152,914	4.38	695,477	1.42	289,784	0.59	802,910	1.63	950,668	1.93
	City corporation and independent divisions	4,450,255	9.05	657,587	1.34	1,672,536	3.40	695,477	1.42	289,784	0.59	802,910	1.63	331,961	0.67
	County	1,099,085	2.24			480,378	0.98							618,707	1.26
9	Buffalo, N. Y.	3,175,560	8.11	101,906	0.26	1,155,500	2.95	295,122	0.75	61,408	0.16	1,387,731	3.54	173,893	0.44
	City corporation and independent divisions	2,816,429	7.19	101,906	0.26	896,100	2.29	295,122	0.75	61,408	0.16	1,387,731	3.54	74,162	0.19
	County	359,131	0.92			259,400	0.66							99,731	0.25
10	San Francisco, Cal.	4,091,765	(1)	678,467	(1)	1,050,641	(1)	1,039,578	(1)	244,586	(1)	53,282	(1)	1,025,211	(1)
11	Detroit, Mich.	3,648,715	9.70	315,278	0.84	1,350,641	3.59	682,584	1.81	185,709	0.49	923,388	2.45	191,115	0.51
	City corporation and independent divisions	3,562,951	9.47	287,795	0.77	1,293,544	3.44	682,584	1.81	185,709	0.49	923,388	2.45	189,931	0.51
	County	85,764	0.23	27,483	0.07	57,097	0.15							1,184	(2)
12	Cincinnati, Ohio	5,801,868	16.61	524,795	1.50	2,510,086	7.19	950,917	2.72	341,418	0.98	860,821	2.46	613,831	1.76
	City corporation and independent divisions	5,163,426	14.78	524,795	1.50	1,961,909	5.62	909,060	2.60	341,418	0.98	860,821	2.46	565,423	1.62
	County	638,442	1.83			548,177	1.57	41,857	0.12					48,408	0.14
13	Milwaukee, Wis.	2,689,642	8.20	259,177	0.79	1,495,551	4.56	391,449	1.19	153,226	0.47	230,933	0.70	159,306	0.49
	City corporation and independent divisions	2,553,381	7.78	259,177	0.79	1,458,057	4.45	391,449	1.19	153,226	0.47	230,933	0.70	60,539	0.19
	County	136,261	0.42			37,494	0.11							98,767	0.30
14	New Orleans, La.	6,036,174	18.68	704,280	2.18	340,999	1.06	415,347	1.29	18,377	0.06	3,940,543	12.19	616,628	1.91
15	Washington, D. C.	4,448,386	14.02	445,232	1.40	2,518,899	7.94	785,590	2.48	75,017	0.24	256,541	0.81	367,107	1.16
16	Newark, N. J.	3,502,075	11.58	211,719	0.70	1,453,955	4.81	649,914	2.15	118,698	0.39	262,791	0.87	804,998	2.66
	City corporation and independent divisions	2,695,776	8.91	211,719	0.70	1,373,121	4.54	649,914	2.15	6,323	0.02	262,791	0.87	191,908	0.63
	County	806,299	2.67			80,834	0.27			112,375	0.37			613,090	2.03
	GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.														
17	Minneapolis, Minn.	$2,322,744	$7.81	$409,521	$1.38	$606,005	$2.04	$553,515	$1.86	$348,663	$1.17	$253,783	$0.85	$151,257	$0.51
18	Jersey City, N. J.	1,031,702	4.15	145,542	0.59	272,616	1.10	264,917	1.07	14,007	0.06	88,611	0.36	246,009	0.99
19	Indianapolis, Ind.	2,121,505	9.04	554,109	2.36	1,242,449	5.29	188,064	0.80	38,166	0.16			98,717	0.42
20	Louisville, Ky.	2,126,915	9.13	459,144	1.97	468,247	2.01	232,800	1.00	23,070	0.10	764,634	3.28	179,020	0.77
21	St. Paul, Minn.	1,241,087	5.71	409,210	1.88	322,240	1.48	98,731	0.45	70,778	0.33	217,215	1.00	122,913	0.57
22	Providence, R. I.	805,233	3.79	193,430	0.91	114,896	0.54	250,000	1.18	34,980	0.16	186,578	0.88	25,349	0.12
23	Rochester, N. Y.	1,528,036	7.90	234,230	1.21	591,355	3.06	184,465	0.96	51,712	0.27	392,080	2.03	72,194	0.37
24	Kansas City, Mo.	2,495,596	13.23	106,502	0.56	882,216	4.68	447,750	2.37	546,873	2.90	348,799	1.85	163,456	0.87
25	Toledo, Ohio	1,295,872	7.65	90,846	0.54	522,898	3.09	231,226	1.37	71,974	0.42	336,595	1.99	42,333	0.25
26	Denver, Colo.	2,760,902	17.80	335,385	2.16	1,236,953	7.97	347,569	2.24	673,291	4.34	2,390	0.02	165,314	1.07
	City corporation and independent divisions	2,612,291	16.84	335,385	2.16	1,236,953	7.97	347,569	2.24	673,291	4.34	2,390	0.02	16,703	0.11
	County	148,611	0.96											148,611	0.96
27	Columbus, Ohio	2,170,903	14.28	347,131	2.28	1,002,638	6.59	88,308	0.58	5,850	0.04	578,866	3.81	148,110	0.97
28	Los Angeles, Cal.	8,259,800	(1)	661,849	(1)	1,785,439	(1)	252,056	(1)	38,349	(1)	5,378,768	(1)	143,339	(1)
29	Worcester, Mass.	750,342	5.60	179,643	1.34	255,026	1.90	77,758	0.58	350	(2)	195,875	1.46	41,690	0.31
30	Seattle, Wash.	6,485,678	(1)	473,441	(1)	3,199,270	(1)	595,642	(1)	367,964	(1)	1,513,487	(1)	335,872	(1)
31	Memphis, Tenn.	966,966	7.29	74,178	0.56	555,654	4.19	98,209	0.74	92,694	0.70	105,178	0.79	41,053	0.31

[1] Per capita average not computed, because no reliable estimate of population could be made.

[2] Less than 1 cent.

TABLE 34.—PAYMENTS FOR OUTLAYS, TOTAL AND PER CAPITA: 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 64.]

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908—Continued.

City number.	CITY.	ALL OUTLAYS.		HEALTH CONSERVATION AND SANITATION.		HIGHWAYS.		EDUCATION.		RECREATION.		PUBLIC SERVICE ENTERPRISES.		ALL OTHER.	
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
32	Omaha, Nebr.	$1,173,337	$8.93	$136,568	$1.04	$721,150	$5.49	$161,625	$1.23	$107,130	$0.82	$7,814	$0.06	$39,050	$0.30
33	New Haven, Conn.	471,102	3.75	87,359	0.70	208,043	1.66	150,765	1.20	21,018	0.17	.....	.....	3,917	0.03
34	Scranton, Pa.	622,113	5.02	250,977	2.02	322,830	2.60	29,057	0.23	4,977	0.04	.....	.....	14,272	0.12
35	Syracuse, N. Y.	1,061,233	8.59	114,377	0.93	210,808	1.71	285,344	2.31	35,026	0.28	215,640	1.74	200,038	1.62
36	St. Joseph, Mo.	518,896	4.22	47,368	0.39	270,878	2.20	182,880	1.49	5,683	0.05	5,000	0.04	7,081	0.06
37	Portland, Oreg.	2,644,727	22.68	132,929	1.14	1,899,896	16.29	336,283	2.88	9,956	0.09	214,000	1.84	51,603	0.44
38	Paterson, N. J.	324,493	2.81	12,352	0.11	124,092	1.08	183,749	1.59	.....	.....	.....	.....	4,300	0.04
39	Atlanta, Ga.	1,051,095	9.60	114,620	1.05	245,205	2.24	89,371	0.82	14,198	0.13	391,429	3.57	196,272	1.79
40	Richmond, Va.	1,112,741	10.32	127,768	1.18	361,580	3.35	85,400	0.79	21,718	0.20	410,729	3.81	105,546	0.98
41	Dayton, Ohio	855,185	8.00	231,677	2.17	314,714	2.94	144,667	1.35	38,062	0.36	69,878	0.65	56,187	0.53
42	Fall River, Mass.	443,542	4.17	91,427	0.86	172,834	1.63	102,725	0.97	4,359	0.04	54,766	0.52	17,431	0.16
43	Nashville, Tenn.	301,817	2.85	13,008	0.12	89,985	0.85	40,382	0.38	1,478	0.01	114,564	1.08	42,400	0.40
44	Grand Rapids, Mich.	930,051	8.95	209,022	2.01	244,495	2.35	240,297	2.31	43,767	0.42	35,122	0.34	157,348	1.51
45	Hartford, Conn.	830,502	8.21	91,155	0.90	437,827	4.33	138,825	1.37	6,712	0.07	130,001	1.29	25,982	0.26
46	Cambridge, Mass.	423,815	4.21	88,886	0.88	197,191	1.96	44,842	0.45	44,388	0.44	46,123	0.46	2,385	0.02

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

47	Albany, N. Y.	$443,445	$4.43	$14,498	$0.14	$150,792	$1.51	.....	.....	$29,571	$0.30	$246,404	$2.46	$2,180	$0.02
48	Reading, Pa.	559,457	5.88	205,451	2.16	161,277	1.69	$4,708	$0.05	600	0.01	187,121	1.97	300	(1)
49	Lowell, Mass.	362,521	3.81	121,809	1.28	126,911	1.33	46,182	0.49	3,745	0.04	28,538	0.30	35,336	0.37
50	Trenton, N. J.	552,688	6.09	73,353	0.81	138,609	1.53	56,039	0.62	5,909	0.07	95,478	1.05	183,300	2.02
51	Bridgeport, Conn.	282,871	3.19	33,370	0.31	153,290	1.73	62,529	0.07	1,000	0.01	.....	.....	32,682	0.37
52	Camden, N. J.	237,151	2.70	20,677	0.24	51,381	0.59	11,170	0.13	16,156	0.18	69,805	0.79	67,962	0.77
53	Wilmington, Del.	436,472	4.98	75,600	0.86	184,072	2.10	51,280	0.58	22,370	0.26	103,150	1.18	.....	.....
54	Des Moines, Iowa.	699,551	8.36	137,360	1.64	414,093	4.95	71,464	0.85	45,923	0.55	16,306	0.19	14,405	0.17
55	Lynn, Mass.	376,460	4.58	35,024	0.43	189,253	2.30	49,338	0.60	505	0.01	81,984	1.00	20,356	0.25
56	New Bedford, Mass.	620,403	7.61	66,332	0.81	236,818	2.91	196,671	2.41	.....	.....	52,508	0.64	68,074	0.84
57	Kansas City, Kans.	468,538	5.80	144,199	1.78	213,648	2.64	91,105	1.13	8,013	0.10	1,835	0.02	9,738	0.12
58	Springfield, Mass.	974,885	12.12	62,906	0.78	179,881	2.24	148,863	1.85	39,193	0.49	380,987	4.74	163,055	2.03
59	Troy, N. Y.	421,091	5.47	24,405	0.32	78,888	1.02	63,532	0.83	21,120	0.27	200,057	2.60	33,089	0.43
60	Oakland, Cal.	1,477,979	(2)	263,893	(2)	843,111	(2)	246,257	(2)	74,292	(2)	.....	.....	50,426	(2)
61	Lawrence, Mass.	294,944	3.96	104,438	1.40	84,602	1.13	9,522	0.13	2,002	0.03	28,003	0.38	66,377	0.89
62	Somerville, Mass.	219,513	2.97	30,063	0.41	114,552	1.55	38,699	0.52	4,349	0.06	16,898	0.23	14,952	0.20
63	Duluth, Minn.	544,179	7.54	85,395	1.18	190,911	2.65	87,265	1.21	12,004	0.17	161,359	2.24	7,245	0.10
64	Savannah, Ga.	296,322	4.16	13,672	0.19	206,105	2.90	1,633	0.02	7,500	0.11	53,784	0.76	13,628	0.19
65	Norfolk, Va.	287,296	4.10	97,549	1.39	76,029	1.08	56,205	0.80	21,240	0.30	23,040	0.33	13,233	0.19
66	Yonkers, N. Y.	958,828	13.80	44,895	0.65	209,360	3.01	208,113	2.99	125,781	1.81	178,065	2.56	192,614	2.77
67	Schenectady, N. Y.	838,472	12.09	165,566	2.39	353,236	5.09	249,686	3.60	444	0.01	40,720	0.59	28,820	0.42
68	Hoboken, N. J.	201,777	2.92	80	(1)	17,466	0.25	96,891	1.40	.....	.....	85,956	1.24	1,384	0.02
69	Peoria, Ill.	351,317	5.09	599	0.01	213,909	3.10	100,723	1.46	30,897	0.45	1,428	0.02	3,761	0.05
70	Utica, N. Y.	282,270	4.15	43,277	0.64	157,784	2.32	68,078	1.00	10,155	0.15	.....	.....	2,976	0.04
71	Manchester, N. H.	132,350	1.97	19,760	0.29	46,128	0.69	22,890	0.34	.....	.....	34,673	0.52	8,899	0.13
72	Evansville, Ind.	164,909	2.49	19,744	0.30	69,174	1.05	180	(1)	1,549	0.02	66,236	1.00	8,026	0.12
73	San Antonio, Tex.	400,007	6.08	2,189	0.03	99,946	1.52	238,746	3.63	6,439	0.10	.....	.....	52,687	0.80
74	Elizabeth, N. J.	262,498	4.01	27,235	0.42	102,900	1.57	83,993	1.28	975	0.01	18,977	0.29	28,418	0.43
75	Waterbury, Conn.	654,031	9.99	87,642	1.34	305,361	4.66	22,760	0.35	174,339	2.66	32,406	0.49	31,523	0.48
76	Salt Lake City, Utah.	1,074,990	16.99	328,110	5.18	457,442	7.23	199,278	3.15	248	(1)	83,012	1.31	6,900	0.11
77	Wilkes-Barre, Pa.	130,069	2.07	13,643	0.22	53,483	0.85	39,946	0.63	13,547	0.22	.....	.....	9,450	0.15
78	Erie, Pa.	528,274	8.46	25,673	0.41	213,898	3.43	89,780	1.44	1,354	0.02	182,380	2.92	15,189	0.24
79	Houston, Tex.	391,821	6.34	36,979	0.60	167,902	2.72	80,840	1.31	227	(1)	71,341	1.15	34,532	0.56
80	Tacoma, Wash.	1,557,380	(2)	150,336	(2)	880,439	(2)	119,062	(2)	19,767	(2)	370,511	(2)	17,265	(2)
81	Harrisburg, Pa.	627,248	10.89	122,957	2.14	353,072	6.13	61,971	1.08	29,455	0.51	32,379	0.56	27,414	0.48
82	Portland Me.	4,536,993	79.82	36,842	0.65	176,658	3.11	104,561	1.84	13,455	0.24	4,058,066	71.40	147,411	2.59
83	Charleston, S. C.	135,921	2.41	10,243	0.18	38,348	0.68	47,911	0.85	308	0.01	.....	.....	39,111	0.69
84	Youngstown, Ohio.	559,845	9.92	100,917	1.79	269,922	4.78	77,334	1.37	15,308	0.27	82,781	1.47	13,583	0.24
85	Dallas, Tex.	701,562	12.78	35,293	0.64	163,819	2.98	142,796	2.60	37,594	0.68	269,935	4.92	52,125	0.95
86	Terre Haute, Ind.	207,502	3.80	21,871	0.40	170,384	3.12	11,237	0.21	3,250	0.06	.....	.....	760	0.01
87	Akron, Ohio.	263,405	4.93	53,167	1.00	125,603	2.35	41,188	0.77	.....	.....	.....	.....	43,447	0.81
88	Fort Wayne, Ind.	309,632	5.82	9,777	0.18	76,195	1.43	18,857	0.35	6,903	0.13	35,643	0.67	162,257	3.05
89	Holyoke, Mass.	380,711	7.26	28,563	0.54	62,815	1.20	30,651	0.58	26,069	0.50	224,520	4.28	8,093	0.15
90	Brockton, Mass.	305,742	5.83	73,702	1.41	54,055	1.03	44,322	0.85	8,985	0.17	94,786	1.81	29,892	0.57
91	Covington, Ky.	231,682	4.53	25,847	0.51	104,170	2.04	53,060	1.04	.....	.....	37,778	0.74	10,827	0.21
92	Lincoln, Nebr.	239,433	4.70	35,846	0.70	103,897	2.04	43,054	0.85	.....	.....	50,704	1.00	5,932	0.12
93	Saginaw, Mich.	559,789	11.00	43,957	0.86	272,884	5.36	24,065	0.48	56,251	1.11	152,986	3.01	9,046	0.18

[1] Less than 1 cent.

[2] Per capita average not computed, because no reliable estimate of population could be made.

TABLE 34.—PAYMENTS FOR OUTLAYS, TOTAL AND PER CAPITA: 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 64.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

City number.	CITY.	ALL OUTLAYS.		HEALTH CONSERVATION AND SANITATION.		HIGHWAYS.		EDUCATION.		RECREATION.		PUBLIC SERVICE ENTERPRISES.		ALL OTHER.	
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
94	Altoona, Pa.	$526,435	$10.56	$22,451	$0.45	$248,128	$4.98	$12,476	$0.25	.....	.....	$226,793	$4.55	$16,587	$0.33
95	Spokane, Wash.	1,852,610	(1)	337,367	(1)	823,017	(1)	319,781	(1)	$43,119	(2)	302,654	(1)	26,692	(1)
96	Lancaster, Pa.	184,271	3.76	74,324	1.52	27,505	0.56	65,056	1.33	1,764	$0.04	13,547	0.28	2,075	0.04
97	Birmingham, Ala.	100,441	2.08	40,762	0.84	15,885	0.33	4,537	0.09	.....	.....	.....	.....	39,257	0.81
98	Bayonne, N. J.	453,472	9.45	47,667	0.99	167,345	3.49	192,475	4.01	4,816	0.10	37,019	0.77	4,150	0.09
99	South Bend, Ind.	301,541	6.36	39,520	0.83	127,995	2.70	80,588	1.70	1,971	0.04	28,598	0.60	22,869	0.48
100	Butte, Mont.	277,922	5.87	12,795	0.27	185,655	3.92	74,091	1.56	.....	.....	.....	.....	5,381	0.11
101	McKeesport, Pa.	227,335	4.91	5,593	0.12	68,068	1.47	5,404	0.12	.....	.....	139,388	3.01	8,882	0.19
102	Pawtucket, R. I.	400,509	8.73	50,957	1.11	53,842	1.17	72,551	1.58	21,741	0.47	199,796	4.36	1,622	0.03
103	Sioux City, Iowa.	235,481	5.16	11,940	0.26	95,953	2.10	50,380	1.10	9,142	0.20	68,066	1.49	.....	.....
104	Johnstown, Pa.	142,977	3.15	2,305	0.05	43,909	0.97	85,703	1.89	315	0.01	.....	.....	10,745	0.24
105	Dubuque, Iowa.	72,636	1.60	10,484	0.23	55,594	1.23	455	0.01	.....	.....	3,618	0.08	2,485	0.05
106	Binghamton, N. Y.	178,097	3.94	86,444	1.91	45,421	1.01	22,669	0.50	1,602	0.04	13,885	0.31	8,076	0.18
107	Mobile, Ala.	73,182	1.65	13,248	0.30	55,933	1.26	.....	.....	.....	.....	3,166	0.07	835	0.02
108	Augusta, Ga.	106,089	2.39	13,055	0.29	82,948	1.87	.....	.....	853	0.02	7,345	0.17	1,888	0.04
109	East St. Louis, Ill.	271,097	6.15	1,518	0.03	166,617	3.78	76,831	1.74	300	0.01	.....	.....	25,831	0.59
110	Passaic, N. J.	147,239	3.37	48,630	1.11	26,579	0.61	38,878	0.89	27,414	0.63	.....	.....	5,738	0.13
111	Topeka, Kans.	282,878	6.47	33,892	0.78	133,827	3.06	46,560	1.07	4,506	0.10	62,419	1.43	1,674	0.04
112	Allentown, Pa.	239,411	5.48	39,259	0.90	82,470	1.89	64,118	1.47	2,459	0.06	41,463	0.95	9,642	0.22
113	Atlantic City, N. J.	613,627	14.12	.....	.....	298,223	6.86	27,089	0.62	139,947	3.22	58,561	1.35	89,807	2.07
114	Springfield, Ohio.	294,309	6.79	126,040	2.91	98,340	2.27	33,569	0.77	.....	.....	24,144	0.56	12,216	0.28
115	Montgomery, Ala.	228,685	5.33	21,078	0.49	190,378	4.44	4,998	0.12	.....	.....	1,652	0.04	10,579	0.25
116	Davenport, Iowa.	339,633	7.99	32,181	0.76	281,461	6.62	8,015	0.19	6,582	0.15	1,803	0.04	9,591	0.23
117	Little Rock, Ark.	419,778	9.89	9,269	0.22	197,409	4.65	109,071	2.56	4,208	0.09	788	0.01	99,033	2.33
118	Wheeling, W. Va.	206,080	4.86	7,895	0.19	59,548	1.41	106,436	2.51	.....	.....	30,273	0.71	1,928	0.05
119	Springfield, Ill.	362,909	8.61	3,772	0.09	226,250	5.37	44,158	1.05	21,311	0.51	67,193	1.59	225	0.01
120	York, Pa.	52,581	1.28	744	0.02	10,519	0.25	37,516	0.92	.....	.....	.....	.....	3,802	0.09
121	Malden, Mass.	151,921	3.74	23,341	0.57	18,199	0.45	72,929	1.79	23,950	0.59	6,381	0.16	7,121	0.18
122	Wichita, Kans.	318,554	7.83	232,593	5.72	81,031	1.99	3,384	0.08	.....	.....	120	(2)	1,426	0.04
123	Bay City, Mich.	442,565	10.92	21,437	0.53	166,969	4.12	22,116	0.55	169,441	4.18	51,653	1.27	10,919	0.27
124	South Omaha, Nebr.	300,946	7.46	126,518	3.14	79,080	1.96	33,107	0.82	35,752	0.89	.....	.....	26,489	0.66
125	Quincy, Ill.	85,811	2.14	7,908	0.20	60,894	1.52	.....	.....	15,221	0.38	.....	.....	1,788	0.04
126	Newcastle, Pa.	120,465	3.02	56,771	1.42	56,922	1.43	2,155	0.05	.....	.....	.....	.....	4,617	0.12
127	Superior, Wis.	315,486	7.92	5,191	0.13	256,065	6.43	34,760	0.87	4,283	0.11	.....	.....	15,187	0.38
128	Canton, Ohio.	246,491	6.24	54,785	1.39	99,116	2.51	29,819	0.75	651	0.02	39,898	1.01	22,222	0.56
129	Jacksonville, Fla.	330,852	8.39	39,726	1.01	168,589	4.28	1,974	0.05	553	0.01	116,220	2.95	3,790	0.10
130	Chester, Pa.	61,576	1.57	14,587	0.37	43,489	1.11	.....	.....	.....	.....	.....	.....	3,500	0.09
131	Chelsea, Mass.	362,745	9.25	12,529	0.32	94,743	2.42	135,062	3.44	.....	.....	9,643	0.25	110,768	2.82
132	Joplin, Mo.	218,705	5.62	19,233	0.49	127,459	3.28	41,976	1.08	653	0.02	1,344	0.03	28,040	0.72
133	Newton, Mass.	496,739	12.81	101,738	2.62	50,155	1.29	270,941	6.99	6,308	0.16	61,518	1.59	6,079	0.16
134	Salem, Mass.	337,079	8.73	100,455	2.60	22,715	0.59	178,606	4.62	19,150	0.50	15,067	0.39	1,086	0.03
135	Haverhill, Mass.	299,402	7.83	10,819	0.28	179,432	4.69	78,366	2.05	62	(2)	21,701	0.57	9,022	0.24
136	Rockford, Ill.	136,244	3.65	8,064	0.22	27,477	0.74	64,384	1.72	259	0.01	32,445	0.87	3,615	0.10
137	Knoxville, Tenn.	464,205	12.48	31,820	0.86	401,928	10.81	14,328	0.39	.....	.....	.....	.....	16,129	0.43
138	Galveston, Tex.	246,042	6.82	64,991	1.80	108,998	3.02	.....	.....	.....	.....	68,342	1.89	3,711	0.10
139	Elmira, N. Y.	22,132	0.62	8,329	0.23	9,627	0.27	1,835	0.05	295	0.01	221	0.01	1,825	0.05
140	New Britain, Conn.	559,212	15.73	62,088	1.76	43,735	1.23	36,418	1.02	747	0.02	374,805	10.54	40,819	1.15
141	Oklahoma City, Okla.	1,058,743	29.81	60,460	1.70	681,025	19.18	224,141	6.31	4,421	0.12	81,928	2.31	6,768	0.19
142	Kalamazoo, Mich.	175,593	4.99	4,604	0.13	30,771	0.88	117,275	3.34	42	(2)	2,695	0.08	20,206	0.57
143	Woonsocket, R. I.	74,060	2.14	25,202	0.73	22,701	0.66	9,469	0.27	2,047	0.06	14,589	0.42	52	(2)
144	Chattanooga, Tenn.	506,333	14.66	254,564	7.37	100,534	2.91	18,303	0.53	2,899	0.08	.....	.....	130,033	3.77
145	Racine, Wis.	265,523	7.76	16,915	0.49	166,031	4.85	32,998	0.96	11,697	0.34	1,725	0.05	36,157	1.06
146	Fitchburg, Mass.	149,010	4.39	11,773	0.35	85,954	2.53	26,722	0.79	6,313	0.19	8,709	0.26	9,539	0.28
147	Auburn, N. Y.	201,080	5.96	128,733	3.80	30,201	0.89	7,814	0.23	.....	.....	34,102	1.01	830	0.02
148	Joliet, Ill.	100,844	3.04	37,908	1.14	7,494	0.23	21,025	0.63	.....	.....	30,545	0.92	3,872	0.12
149	Macon, Ga.	10,477	0.32	1,432	0.04	2,507	0.08	.....	.....	1,286	0.04	.....	.....	5,252	0.16
150	West Hoboken, N. J.	109,660	3.36	51,779	1.58	57,306	1.75	.....	.....	.....	.....	.....	.....	575	0.02
151	Everett, Mass.	116,178	3.63	11,390	0.36	59,827	1.87	6,575	0.21	.....	.....	7,035	0.22	31,351	0.98
152	Oshkosh, Wis.	162,732	5.09	24,544	0.77	107,379	3.37	27,329	0.86	2,000	0.06	.....	.....	1,480	0.05
153	Sacramento, Cal.	672,596	21.28	202,092	6.40	219,153	6.94	107,695	3.41	22,330	0.71	22,858	0.72	98,468	3.12
154	Pueblo, Colo.	135,386	4.29	22,295	0.71	33,040	1.05	64,228	2.04	.....	.....	15,823	0.50	.....	.....
155	Newport, Ky.	117,604	3.79	16,549	0.53	77,280	2.49	1,333	0.04	.....	.....	17,374	0.56	5,068	0.16
156	Taunton, Mass.	86,976	2.81	6,483	0.21	13,917	0.45	20,520	0.66	1,475	0.05	37,794	1.22	6,787	0.22
157	La Crosse, Wis.	64,880	2.22	6,605	0.23	45,077	1.54	4,213	0.14	.....	.....	5,218	0.18	3,767	0.13
158	Fort Worth, Tex.	191,938	(1)	23,737	(1)	120,721	(1)	1,400	(1)	.....	.....	19,084	(1)	26,996	(1)
	San Juan, P. R.	176,836	4.89	11,555	0.32	56,428	1.56	38,948	1.08	8,234	0.23	16,438	0.45	45,233	1.25

[1] Per capita average not computed, because no reliable estimate of population could be made.

[2] Less than 1 cent.

TABLE 35.—RECEIPTS FROM GENERAL REVENUES, TOTAL AND PER CAPITA, 1908: COMPARATIVE SUMMARY, 1902 TO 1908.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 64.]

City number.	CITY.	ALL GENERAL REVENUES.		TAXES.						LICENSES AND PERMITS.				ALL OTHER GENERAL REVENUES.	
				General property taxes.		Special property and business taxes.		Poll taxes.		Liquor licenses and taxes.		All other licenses and permits.[1]			
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
	Grand total	$479,834,606	$19.94	$379,984,309	$15.79	$12,686,929	$0.53	$1,268,904	$0.05	$40,716,637	$1.69	$9,718,660	$0.40	$35,459,167	$1.47
	Group I	319,655,520	23.40	255,732,248	18.72	9,258,866	0.68	285,300	0.02	27,785,473	2.03	5,293,276	0.39	21,300,357	1.56
	Group II	77,299,628	16.95	60,667,271	13.30	1,310,118	0.29	275,349	0.06	6,622,476	1.45	1,965,597	0.43	6,458,817	1.42
	Group III	48,143,666	14.77	37,061,315	11.37	1,382,511	0.42	468,748	0.14	3,662,559	1.12	1,012,968	0.31	4,555,565	1.40
	Group IV	34,735,792	13.43	26,523,475	10.26	735,434	0.28	239,507	0.09	2,646,129	1.02	1,446,819	0.56	3,144,428	1.22
	GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.														
1	New York, N. Y.	$122,129,171	$28.15	$104,958,281	$24.19	$4,772,104	$1.10	.....	.....	$7,927,300	$1.83	$1,045,446	$0.24	$3,426,040	$0.79
2	Chicago, Ill.	41,546,465	19.18	31,649,480	14.61	193,990	0.09	.....	.....	7,252,687	3.35	1,356,227	0.63	1,094,081	0.51
	City corporation and independent divisions.	37,713,469	17.41	27,816,948	12.48	193,990	0.09	.....	.....	7,252,687	3.35	1,356,227	0.63	1,093,617	0.50
	County	3,832,996	1.77	3,832,532	1.77	.....	.....	.....	.....	.....	.....	.....	.....	464	0.01
3	Philadelphia, Pa.	25,484,932	17.09	19,404,664	13.01	37,320	0.03	$89,767	$0.06	1,969,459	1.32	389,207	0.26	3,594,515	2.41
4	St. Louis, Mo.	13,799,932	20.47	10,630,262	15.77	1,143,077	1.70	.....	.....	1,122,000	1.66	373,724	0.55	530,869	0.79
5	Boston, Mass.	23,074,209	37.45	19,807,719	32.15	1,688,648	2.74	119,420	0.19	1,151,378	1.87	87,685	0.14	219,359	0.36
	City corporation and independent divisions.	22,939,324	37.23	19,807,719	32.15	1,688,648	2.74	119,420	0.19	1,151,378	1.87	87,065	0.14	85,094	0.14
	County	134,885	0.22	.....	.....	.....	.....	.....	.....	.....	.....	620	.....	134,265	0.22
6	Baltimore, Md.	8,963,040	15.76	6,951,976	12.23	566,749	1.00	.....	.....	752,859	1.32	150,100	0.26	541,356	0.95
7	Pittsburg, Pa.	13,084,487	23.90	11,149,249	20.36	20,781	0.04	.....	.....	785,147	1.43	160,396	0.29	968,914	1.77
	City corporation and independent divisions.	11,291,116	20.62	9,813,634	17.92	20,781	0.04	.....	.....	719,372	1.31	160,181	0.29	577,148	1.05
	County	1,793,371	3.28	1,335,615	2.44	.....	.....	.....	.....	65,775	0.12	215	.....	391,766	0.72
8	Cleveland, Ohio.	9,345,285	19.02	7,626,893	15.52	1,448	(2)	.....	.....	1,306,084	2.66	23,274	0.05	387,586	0.79
	City corporation and independent divisions.	8,157,796	16.60	6,475,987	13.18	.....	.....	.....	.....	1,306,084	2.66	13,561	0.03	362,164	0.74
	County	1,187,489	2.42	1,150,906	2.34	1,448	(2)	.....	.....	.....	.....	9,713	0.02	25,422	0.05
9	Buffalo, N. Y.	7,499,983	19.15	6,403,741	16.35	152,705	0.39	.....	.....	601,168	1.54	108,465	0.28	233,904	0.60
	City corporation and independent divisions.	6,561,101	16.75	5,518,416	14.09	144,165	0.37	.....	.....	601,168	1.54	108,465	0.28	188,887	0.48
	County	938,882	2.40	885,325	2.26	8,540	0.02	.....	.....	.....	.....	.....	.....	45,017	0.12
10	San Francisco, Cal.	9,385,013	(3)	7,073,395	(3)	.....	.....	.....	.....	1,147,182	(3)	435,355	(3)	729,081	(3)
11	Detroit, Mich.	7,037,586	18.71	5,457,955	14.51	.....	.....	.....	.....	806,516	2.14	60,916	0.16	712,199	1.89
	City corporation and independent divisions.	6,388,315	16.98	5,207,927	13.84	.....	.....	.....	.....	415,175	1.10	58,382	0.16	706,831	1.88
	County	649,271	1.73	250,028	0.67	.....	.....	.....	.....	391,341	1.04	2,534	.....	5,368	0.01
12	Cincinnati, Ohio.	8,320,654	23.82	6,841,331	19.58	2,048	0.01	.....	.....	1,042,907	2.99	159,521	0.46	274,787	0.79
	City corporation and independent divisions.	6,561,628	18.78	5,155,634	14.76	.....	.....	.....	.....	1,007,096	2.88	152,560	0.44	246,338	0.71
	County	1,759,026	5.04	1,685,697	4.82	2,048	0.01	.....	.....	35,871	0.11	6,961	0.02	28,449	0.08
13	Milwaukee, Wis.	6,142,214	18.73	4,811,291	14.67	48,311	0.15	.....	.....	421,110	1.28	448,415	1.37	413,087	1.26
	City corporation and independent divisions.	5,350,883	16.32	4,105,175	12.52	38,106	0.12	.....	.....	421,110	1.28	441,463	1.35	345,029	1.05
	County	791,331	2.41	706,116	2.15	10,205	0.03	.....	.....	.....	.....	6,952	0.02	68,058	0.21
14	New Orleans, La.	5,848,151	18.10	4,735,448	14.65	.....	.....	36,113	0.11	478,502	1.48	255,710	0.79	342,378	1.06
15	Washington, D. C.	12,168,378	38.34	4,551,839	14.34	618,035	1.95	.....	.....	464,744	1.46	180,006	0.57	6,353,754	20.02
16	Newark, N. J.	5,826,020	19.27	3,678,724	12.17	13,650	0.05	40,000	0.13	556,370	1.84	58,829	0.19	1,478,447	4.89
	City corporation and independent divisions.	4,727,620	15.64	2,668,727	8.83	13,650	0.05	40,000	0.13	556,370	1.84	58,829	0.19	1,390,044	4.60
	County	1,098,400	3.63	1,009,997	3.34	.....	.....	.....	.....	.....	.....	.....	.....	88,403	0.29
	GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.														
17	Minneapolis, Minn.	$4,633,924	$15.57	$3,790,627	$12.74	$77,771	$0.26	.....	.....	$430,460	$1.45	$52,874	$0.18	$282,192	$0.95
18	Jersey City, N. J.	2,726,256	10.97	1,470,079	5.92	8,507	0.03	$3,500	$0.01	552,812	2.22	42,927	0.17	648,431	2.61
19	Indianapolis, Ind.	3,209,705	13.67	2,601,734	11.08	.....	.....	19,888	0.08	192,192	0.82	86,947	0.37	308,944	1.32
20	Louisville, Ky.	3,784,859	16.24	2,878,588	12.35	.....	.....	.....	.....	373,471	1.60	184,977	0.79	347,823	1.49
21	St. Paul, Minn.	2,773,615	12.76	2,169,865	9.98	19,066	0.09	.....	.....	397,440	1.83	23,762	0.11	163,482	0.75
22	Providence, R. I.	3,691,894	17.38	3,365,314	15.84	96	(2)	22,724	0.11	191,063	0.90	50,267	0.24	62,430	0.29
23	Rochester, N. Y.	3,398,450	17.60	2,885,184	14.94	87,952	0.46	.....	.....	286,138	1.48	23,396	0.12	115,780	0.60
24	Kansas City, Mo.	3,881,351	20.58	3,121,117	16.55	44,904	0.24	.....	.....	315,750	1.67	219,669	1.16	179,911	0.95
25	Toledo, Ohio.	2,438,703	14.40	1,942,176	11.47	.....	.....	.....	.....	404,104	2.39	8,635	0.05	83,788	0.49
26	Denver, Colo.	4,198,540	27.07	3,581,898	23.09	.....	.....	.....	.....	311,915	2.01	104,703	0.67	200,024	1.29
	City corporation and independent divisions.	3,404,398	21.95	2,870,899	18.51	.....	.....	.....	.....	311,915	2.01	97,533	0.62	124,051	0.80
	County	794,142	5.12	710,999	4.58	.....	.....	.....	.....	.....	.....	7,170	0.05	75,973	0.49
27	Columbus, Ohio.	2,296,123	15.10	1,919,972	12.63	.....	.....	.....	.....	244,526	1.61	40,557	0.27	91,068	0.60
28	Los Angeles, Cal.	5,273,272	(3)	3,446,268	(3)	.....	.....	.....	.....	398,825	(3)	318,769	(3)	1,109,410	(3)
29	Worcester, Mass.	2,354,402	17.58	1,796,295	13.41	226,668	1.69	79,292	0.59	078	0.01	12,962	0.10	238,507	1.78
30	Seattle, Wash.	4,190,439	(3)	3,339,407	(3)	.....	.....	.....	.....	301,725	(3)	62,281	(3)	487,026	(3)
31	Memphis, Tenn.	1,997,647	15.07	1,586,429	11.97	.....	.....	.....	.....	99,553	0.75	89,654	0.68	222,011	1.67

[1] Exclusive of receipts from permits issued by public service enterprises.
[2] Less than 1 cent.
[3] Per capita average not computed, because no reliable estimate of population could be made.

TABLE 35.—RECEIPTS FROM GENERAL REVENUES, TOTAL AND PER CAPITA, 1908: COMPARATIVE SUMMARY, 1902 TO 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 64.]

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908—Continued.

City number.	CITY.	ALL GENERAL REVENUES.		TAXES.						LICENSES AND PERMITS.				ALL OTHER GENERAL REVENUES.	
				General property taxes.		Special property and business taxes.		Poll taxes.		Liquor licenses and taxes.		All other licenses and permits.[1]			
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
32	Omaha, Nebr	$1,961,470	$14.93	$1,550,859	$11.81	$1,820	$0.01	.....	.....	$256,000	$1.95	$37,967	$0.29	$114,824	$0.87
33	New Haven, Conn	1,949,297	15.52	1,610,772	12.82	49,671	0.40	$8,570	$0.07	152,788	1.22	19,265	0.15	108,231	0.86
34	Scranton, Pa	1,346,124	10.80	915,117	7.38	4,077	0.03	36,600	0.30	244,396	1.97	23,126	0.19	122,808	0.99
35	Syracuse, N. Y	2,316,526	18.74	1,964,759	15.90	53,518	0.43	.....	.....	199,879	1.62	21,310	0.17	77,060	0.62
36	St. Joseph, Mo	939,213	7.64	702,200	5.71	33,883	0.28	.....	.....	84,952	0.69	36,222	0.29	81,956	0.67
37	Portland, Oreg	2,496,191	21.40	1,704,734	14.62	.....	.....	.....	.....	367,425	3.15	86,848	0.74	337,184	2.89
38	Paterson, N. J	1,825,495	15.83	1,254,807	10.88	112,511	0.98	5,500	0.05	171,970	1.49	27,020	0.23	253,687	2.20
39	Atlanta, Ga	1,593,814	14.55	1,227,309	11.20	26,797	0.24	13,336	0.12	.....	.....	191,141	1.74	135,231	1.23
40	Richmond, Va	1,775,600	16.46	1,532,645	14.21	.....	.....	3,482	0.03	80,856	0.75	85,065	0.79	73,552	0.68
41	Dayton, Ohio	1,606,871	15.03	1,303,901	12.20	.....	.....	.....	.....	224,410	2.10	16,314	0.15	62,246	0.58
42	Fall River, Mass	1,692,275	15.92	1,369,796	12.89	100,128	0.94	48,888	0.46	149,435	1.41	7,066	0.07	16,962	0.16
43	Nashville, Tenn	1,324,986	12.51	954,502	9.02	.....	.....	.....	.....	63,650	0.60	60,524	0.57	246,310	2.33
44	Grand Rapids, Mich	1,532,425	14.75	1,246,190	12.00	.....	.....	.....	.....	56,306	0.54	21,006	0.20	208,923	2.01
45	Hartford, Conn	2,016,013	19.93	1,566,419	15.49	305,319	3.02	2,519	0.02	69,718	0.69	6,389	0.06	65,649	0.65
46	Cambridge, Mass	2,074,148	20.58	1,868,308	18.54	157,430	1.56	31,050	0.31	39	(2)	3,954	0.04	13,367	0.13

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

47	Albany, N. Y	$1,454,348	$14.54	$1,135,758	$11.36	$76,707	$0.77	.....	.....	$178,919	$1.79	$8,866	$0.09	$54,098	$0.54
48	Reading, Pa	930,159	9.77	749,191	7.87	1,995	0.02	$33,000	$0.35	49,600	0.52	9,906	0.10	86,467	0.91
49	Lowell, Mass	1,598,304	16.90	1,323,552	13.91	92,305	0.97	34,000	0.36	132,333	1.39	7,895	0.08	8,219	0.09
50	Trenton, N. J	1,074,995	11.85	547,071	6.03	10,883	0.12	5,000	0.06	110,500	1.22	18,287	0.20	383,254	4.23
51	Bridgeport, Conn	1,347,172	15.19	1,106,034	12.47	17,439	0.20	7,049	0.08	133,439	1.50	8,606	0.10	74,605	0.84
52	Camden, N. J	1,074,931	12.24	636,449	7.25	30,875	0.35	6,807	0.08	125,125	1.42	10,199	0.12	265,476	3.02
53	Wilmington, Del	718,019	8.19	668,494	7.62	1,110	0.01	.....	.....	.....	.....	6,982	0.08	41,433	0.47
54	Des Moines, Iowa	1,389,115	16.59	1,214,259	14.50	.....	.....	.....	.....	90,299	1.08	20,462	0.24	64,095	0.76
55	Lynn, Mass	1,254,602	15.27	1,106,260	13.46	89,929	1.09	42,000	0.51	.....	.....	4,406	0.05	12,007	0.15
56	New Bedford, Mass	1,484,811	18.22	1,232,626	15.12	122,328	1.50	36,410	0.45	79,543	0.98	5,478	0.07	8,426	0.10
57	Kansas City, Kans	829,837	10.27	757,331	9.37	6,144	0.08	.....	.....	.....	.....	38,859	0.48	27,503	0.34
58	Springfield, Mass	1,611,154	20.03	1,258,359	15.65	185,913	2.31	39,800	0.49	92,616	1.15	3,410	0.04	31,056	0.39
59	Troy, N. Y	1,278,441	16.60	1,052,857	13.67	37,242	0.48	.....	.....	141,296	1.84	5,903	0.08	41,143	0.53
60	Oakland, Cal	2,132,689	(3)	1,334,268	(3)	.....	.....	.....	.....	179,240	(3)	106,824	(3)	512,357	(3)
61	Lawrence, Mass	982,852	13.18	762,884	10.23	38,689	0.52	20,482	0.27	148,571	1.99	3,742	0.05	8,484	0.11
62	Somerville, Mass	1,166,436	15.79	1,020,852	13.82	81,310	1.10	38,094	0.52	28	(2)	2,060	0.03	24,092	0.33
63	Duluth, Minn	1,254,649	17.40	951,130	13.19	4,251	0.06	.....	.....	182,000	2.52	16,479	0.23	100,789	1.40
64	Savannah, Ga	777,565	10.93	588,255	8.27	.....	.....	.....	.....	.....	.....	153,642	2.16	35,668	0.50
65	Norfolk, Va	1,100,926	15.70	687,052	9.80	83,802	1.19	1,904	0.03	107,941	1.54	184,702	2.63	35,525	0.51
66	Yonkers, N. Y	1,328,115	19.11	1,133,782	16.31	18,633	0.27	.....	.....	121,845	1.75	9,999	0.14	43,856	0.63
67	Schenectady, N. Y	877,506	12.66	681,354	9.83	21,246	0.31	.....	.....	131,093	1.89	6,990	0.10	36,823	0.53
68	Hoboken, N. J	1,047,886	15.16	565,417	8.18	11,853	0.17	721	0.01	126,110	1.82	10,467	0.15	333,318	4.82
69	Peoria, Ill	991,000	14.35	787,617	11.41	8,012	0.12	.....	.....	155,040	2.25	15,280	0.22	25,051	0.36
70	Utica, N. Y	1,055,741	15.52	794,560	11.68	66,002	0.97	.....	.....	139,754	2.06	7,135	0.10	48,290	0.71
71	Manchester, N. H	786,322	11.69	550,818	8.19	140,792	2.09	24,204	0.36	56,379	0.84	6,430	0.10	7,699	0.11
72	Evansville, Ind	787,393	11.91	595,063	9.00	.....	.....	5,800	0.09	74,175	1.12	17,747	0.27	94,608	1.43
73	San Antonio, Tex	964,642	14.65	811,325	12.32	.....	.....	7,142	0.11	31,500	0.48	11,592	0.18	103,083	1.57
74	Elizabeth, N. J	869,470	13.27	498,597	7.61	1,699	0.03	12,000	0.18	86,304	1.32	11,053	0.17	259,817	3.96
75	Waterbury, Conn	854,029	13.04	711,636	10.87	9,854	0.15	4,740	0.07	68,287	1.04	4,895	0.07	54,617	0.83
76	Salt Lake City, Utah	1,504,564	23.78	1,034,420	16.35	.....	.....	15,879	0.25	143,963	2.27	70,881	1.12	239,421	3.78
77	Wilkes-Barre, Pa	659,061	10.47	507,871	8.07	3,195	0.05	24,462	0.39	56,400	0.90	13,531	0.22	53,602	0.85
78	Erie, Pa	655,744	10.50	524,038	8.39	1,579	0.03	.....	.....	56,400	0.90	12,111	0.19	61,616	0.99
79	Houston, Tex	1,064,591	17.23	910,275	14.73	.....	.....	7,002	0.11	25,561	0.41	7,471	0.12	114,282	1.85
80	Tacoma, Wash	1,238,653	(3)	936,810	(3)	.....	.....	.....	.....	120,510	(3)	13,155	(3)	168,178	(3)
81	Harrisburg, Pa	756,961	13.14	622,044	10.80	1,860	0.03	5,676	0.10	55,600	0.97	15,758	0.27	56,023	0.97
82	Portland, Me	1,072,758	18.87	915,671	16.11	53,559	0.94	24,700	0.43	.....	.....	1,068	0.02	77,760	1.37
83	Charleston, S. C	846,116	14.98	550,781	9.75	29,575	0.52	.....	.....	.....	.....	95,697	1.69	170,063	3.01
84	Youngstown, Ohio	767,136	13.60	592,418	10.50	.....	.....	.....	.....	129,094	2.29	6,313	0.11	39,311	0.70
85	Dallas, Tex	1,197,246	21.81	1,050,962	19.14	.....	.....	.....	.....	34,844	0.63	6,561	0.12	104,879	1.91
86	Terre Haute, Ind	676,448	12.39	390,079	7.14	.....	.....	3,561	0.07	68,214	1.25	8,901	0.16	205,693	3.77
87	Akron, Ohio	637,718	11.94	532,583	9.97	.....	.....	.....	.....	68,480	1.28	1,803	0.03	34,852	0.65
88	Fort Wayne, Ind	646,024	12.14	505,646	9.50	.....	.....	15,390	0.29	31,800	0.60	9,196	0.17	83,992	1.58
89	Holyoke, Mass	825,432	15.73	668,320	12.74	70,088	1.34	15,053	0.29	61,002	1.16	2,226	0.04	8,743	0.17
90	Brockton, Mass	757,402	14.45	648,296	12.36	63,642	1.21	28,736	0.55	.....	.....	3,231	0.06	13,497	0.26
91	Covington, Ky	493,568	9.66	385,206	7.54	.....	.....	.....	.....	21,133	0.41	14,139	0.28	73,090	1.43
92	Lincoln, Nebr	539,768	10.59	484,694	9.51	.....	.....	9,136	0.18	5,324	0.10	7,392	0.15	33,222	0.65
93	Saginaw, Mich	781,367	15.36	538,350	10.58	.....	.....	.....	.....	42,297	0.83	5,238	0.10	195,482	3.84

[1] Exclusive of receipts from permits issued by public service enterprises.
[2] Less than 1 cent.
[3] Per capita average not computed, because no reliable estimate of population could be made.

TABLE 35.—RECEIPTS FROM GENERAL REVENUES, TOTAL AND PER CAPITA, 1908: COMPARATIVE SUMMARY, 1902 TO 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 64.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

City number.	CITY.	ALL GENERAL REVENUES.		TAXES.						LICENSES AND PERMITS.				ALL OTHER GENERAL REVENUES.	
				General property taxes.		Special property and business taxes.		Poll taxes.		Liquor licenses and taxes.		All other licenses and permits.[1]			
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
94	Altoona, Pa.	$484,601	$9.72	$387,062	$7.77	$1,484	$0.03	.....	.....	$25,179	$0.51	$22,048	$0.44	$48,828	$0.98
95	Spokane, Wash.	1,342,602	(2)	879,440	(2)	.....	.....	.....	.....	225,540	(2)	26,518	(2)	211,104	(2)
96	Lancaster, Pa.	351,293	7.17	266,052	5.43	2,073	0.04	$1,460	$0.03	30,000	0.61	11,892	0.24	39,816	0.81
97	Birmingham, Ala.	734,507	15.20	330,481	6.84	.....	.....	20	(3)	.....	.....	276,688	5.73	127,318	2.63
98	Bayonne, N. J.	737,292	15.36	443,183	9.24	.....	.....	.....	.....	50,775	1.06	4,974	0.10	238,360	4.97
99	South Bend, Ind.	537,949	11.35	439,142	9.26	.....	.....	5,186	0.11	20,000	0.42	4,400	0.09	69,221	1.46
100	Butte, Mont.	714,009	15.08	422,590	8.92	.....	.....	25,269	0.53	49,560	1.05	45,824	0.97	170,766	3.61
101	McKeesport, Pa.	541,566	11.71	465,003	10.05	1,100	0.02	.....	.....	28,800	0.62	3,854	0.08	42,809	0.93
102	Pawtucket, R. I.	715,068	15.59	641,436	13.98	6	(3)	3,803	0.08	44,338	0.97	8,486	0.19	16,999	0.37
103	Sioux City, Iowa.	604,169	13.23	512,404	11.22	.....	.....	.....	.....	54,933	1.20	5,911	0.13	30,921	0.68
104	Johnstown, Pa.	486,459	10.71	362,085	7.97	1,357	0.03	11,522	0.25	34,320	0.76	30,481	0.67	46,694	1.03
105	Dubuque, Iowa.	458,063	10.11	412,255	9.10	.....	.....	.....	.....	32,310	0.71	2,751	0.06	10,747	0.24
106	Binghamton, N. Y.	420,543	9.31	325,067	7.20	16,457	0.36	.....	.....	48,318	1.07	4,896	0.11	25,805	0.57
107	Mobile, Ala.	429,963	9.69	290,348	6.54	.....	.....	.....	.....	27,432	0.62	103,341	2.33	8,842	0.20
108	Augusta, Ga.	519,661	11.72	438,697	9.89	9,762	0.22	.....	.....	.....	.....	63,297	1.43	7,905	0.18
109	East St. Louis, Ill.	683,735	15.50	493,160	11.18	4,263	0.10	.....	.....	148,499	3.37	28,747	0.65	9,066	0.20
110	Passaic, N. J.	487,858	11.16	264,962	6.06	1,531	0.04	1,269	0.03	58,788	1.34	7,933	0.18	153,375	3.51
111	Topeka, Kans.	519,270	11.88	477,670	10.93	2,877	0.07	.....	.....	.....	.....	14,592	0.33	24,131	0.55
112	Allentown, Pa.	473,498	10.84	367,507	8.41	1,391	0.03	20,000	0.46	30,000	0.69	15,270	0.35	39,330	0.90
113	Atlantic City, N. J.	1,079,295	24.84	739,758	17.03	.....	.....	163	(3)	110,250	2.54	87,973	2.02	141,151	3.25
114	Springfield, Ohio.	410,618	9.47	346,517	8.00	.....	.....	.....	.....	45,119	1.04	2,738	0.06	16,244	0.37
115	Montgomery, Ala.	442,894	10.33	232,165	5.41	.....	.....	.....	.....	34,500	0.80	116,773	2.72	59,456	1.39
116	Davenport, Iowa.	721,993	16.98	627,810	14.76	.....	.....	.....	.....	50,678	1.19	6,516	0.15	36,989	0.87
117	Little Rock, Ark.	482,060	11.36	274,848	6.48	.....	.....	6,488	0.15	71,701	1.69	34,027	0.80	94,996	2.24
118	Wheeling, W. Va.	435,400	10.28	366,695	8.66	3,548	0.08	2,380	0.06	26,059	0.62	8,962	0.21	27,756	0.66
119	Springfield, Ill.	627,832	14.90	494,877	11.75	1,729	0.04	.....	.....	107,896	2.56	9,604	0.23	13,726	0.32
120	York, Pa.	395,304	9.64	315,354	7.69	1,021	0.02	7,200	0.18	14,000	0.34	15,063	0.37	42,666	1.04
121	Malden, Mass.	650,555	16.00	518,361	12.75	107,919	2.65	18,218	0.45	.....	.....	1,610	0.04	4,447	0.11
122	Wichita, Kans.	367,561	9.04	334,448	8.22	2,780	0.07	.....	.....	.....	.....	13,770	0.34	16,563	0.41
123	Bay City, Mich.	562,257	13.87	420,821	10.38	.....	.....	.....	.....	37,115	0.92	1,893	0.05	102,428	2.53
124	South Omaha, Nebr.	340,102	8.43	245,090	6.07	.....	.....	.....	.....	76,100	1.89	3,965	0.10	14,947	0.37
125	Quincy, Ill.	475,264	11.86	382,378	9.55	.....	.....	.....	.....	71,686	1.79	3,873	0.10	17,327	0.43
126	Newcastle, Pa.	379,394	9.51	327,152	8.20	976	0.02	.....	.....	8,400	0.21	14,020	0.35	28,846	0.72
127	Superior, Wis.	611,645	15.36	478,644	12.02	6,728	0.17	.....	.....	81,630	2.05	9,480	0.24	35,163	0.88
128	Canton, Ohio.	503,401	12.74	401,857	10.17	.....	.....	.....	.....	72,270	1.83	2,266	0.06	27,008	0.68
129	Jacksonville, Fla.	487,118	12.36	341,910	8.67	.....	.....	.....	.....	68,750	1.74	58,895	1.49	17,563	0.45
130	Chester, Pa.	331,975	8.44	268,665	6.83	761	0.02	2,903	0.07	18,656	0.47	7,590	0.19	33,400	0.85
131	Chelsea, Mass.	500,630	12.77	433,160	11.04	17,558	0.45	14,304	0.36	27,493	0.70	2,983	0.08	5,132	0.13
132	Joplin, Mo.	292,180	7.51	202,163	5.20	9,750	0.25	.....	.....	27,423	0.71	23,581	0.61	29,263	0.75
133	Newton, Mass.	1,385,031	35.72	1,128,905	29.12	228,659	5.90	18,510	0.48	17	(3)	1,143	0.03	7,797	0.20
134	Salem, Mass.	550,576	14.25	457,160	11.83	60,516	1.57	18,272	0.47	22	(3)	1,360	0.04	13,246	0.34
135	Haverhill, Mass.	504,076	13.19	425,118	11.12	50,404	1.32	21,500	0.56	.....	.....	1,876	0.05	5,178	0.14
136	Rockford, Ill.	479,386	12.83	435,476	11.66	2,339	0.06	.....	.....	20	(3)	3,953	0.11	37,598	1.01
137	Knoxville, Tenn.	472,733	12.71	326,298	8.77	.....	.....	1,265	0.03	.....	.....	71,116	1.91	74,054	1.99
138	Galveston, Tex.	587,905	16.29	455,617	12.62	.....	.....	34	(3)	18,250	0.51	9,296	0.26	104,708	2.90
139	Elmira, N. Y.	488,296	13.66	396,311	11.08	7,949	0.22	.....	.....	57,448	1.61	3,358	0.09	23,230	0.65
140	New Britain, Conn.	491,759	13.83	419,343	11.79	9,310	0.26	1,640	0.05	23,490	0.66	3,648	0.10	34,828	0.97
141	Oklahoma City, Okla.	407,761	11.48	324,609	9.14	.....	.....	.....	.....	.....	.....	17,163	0.48	65,989	1.86
142	Kalamazoo, Mich.	425,755	12.11	347,480	9.88	.....	.....	.....	.....	14,605	0.42	4,122	0.12	59,548	1.69
143	Woonsocket, R. I.	334,181	9.66	298,092	8.62	4	(3)	1,542	0.04	24,067	0.70	3,616	0.10	6,860	0.20
144	Chattanooga, Tenn.	515,706	14.93	338,067	9.79	.....	.....	.....	.....	53,766	1.56	33,502	0.97	90,371	2.62
145	Racine, Wis.	465,192	13.60	337,165	9.86	4,192	0.12	.....	.....	67,680	1.98	18,936	0.55	37,219	1.09
146	Fitchburg, Mass.	583,290	17.20	462,907	13.65	58,418	1.72	14,816	0.44	32,270	0.95	1,927	0.06	12,952	0.38
147	Auburn, N. Y.	520,105	15.37	453,004	13.39	11,594	0.34	.....	.....	32,262	0.95	2,313	0.07	20,932	0.62
148	Joliet, Ill.	404,084	12.20	256,656	7.75	1,984	0.06	.....	.....	136,320	4.11	4,489	0.14	4,635	0.14
149	Macon, Ga.	328,482	10.00	245,721	7.48	4,849	0.15	3,896	0.12	.....	.....	64,720	1.97	9,296	0.28
150	West Hoboken, N. J.	308,423	9.44	161,679	4.95	.....	.....	1,120	0.03	51,700	1.58	1,633	0.05	92,291	2.82
151	Everett, Mass.	439,841	13.76	387,733	12.13	30,623	0.96	14,850	0.46	.....	.....	1,218	0.04	5,417	0.17
152	Oshkosh, Wis.	378,338	11.84	313,305	9.81	4,110	0.13	.....	.....	26,800	0.84	8,345	0.26	25,778	0.81
153	Sacramento, Cal.	750,067	23.74	544,199	17.22	.....	.....	.....	.....	61,935	1.96	34,730	1.10	109,203	3.46
154	Pueblo, Colo.	679,164	21.52	520,255	16.49	.....	.....	.....	.....	80,690	2.56	11,272	0.36	66,947	2.12
155	Newport, Ky.	297,153	9.58	217,203	7.01	.....	.....	.....	.....	11,485	0.37	12,527	0.40	55,938	1.80
156	Taunton, Mass.	472,852	15.29	348,269	11.26	62,537	2.02	15,784	0.51	39,342	1.27	1,555	0.05	5,365	0.17
157	La Crosse, Wis.	372,975	12.78	298,958	10.24	2,875	0.10	.....	.....	30,200	1.03	15,064	0.52	25,878	0.89
158	Fort Worth, Tex.	753,077	(3)	652,728	(2)	.....	.....	6,093	(2)	25,242	(2)	6,452	(2)	62,562	(2)
	San Juan, P. R.	421,612	11.66	252,274	6.98	.....	.....	.....	.....	.....	.....	32,198	0.89	137,140	3.79

[1] Exclusive of receipts from permits issued by public service enterprises.
[2] Per capita average not computed, because no reliable estimate of population could be made.
[3] Less than 1 cent.

TABLE 35.—RECEIPTS FROM GENERAL REVENUES, TOTAL AND PER CAPITA, 1908: COMPARATIVE SUMMARY, 1902 TO 1908—Continued.

COMPARATIVE SUMMARY FOR 147 CITIES, GROUPED ACCORDING TO POPULATION IN 1908: 1902 TO 1908.

GROUPS OF CITIES.	ALL GENERAL REVENUES.		TAXES.						LICENSES AND PERMITS.				ALL OTHER GENERAL REVENUES.	
			General property taxes.		Special property and business taxes.		Poll taxes.		Liquor licenses and taxes.		All other licenses and permits.[1]			
	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
Grand total:[2]														
1908	$474,773,373	$20.04	$375,952,289	$15.87	$12,639,367	$0.53	$1,241,305	$0.05	$40,472,310	$1.71	$9,580,242	$0.40	$34,887,860	$1.47
1907	430,107,350	18.58	338,255,310	14.61	12,987,609	0.56	1,227,488	0.05	37,651,487	1.63	8,712,223	0.38	31,273,233	1.35
1906	402,042,371	17.81	315,264,805	13.97	11,848,355	0.52	1,245,774	0.06	36,755,381	1.63	8,356,411	0.37	28,571,645	1.27
1905	382,080,729	17.36	307,583,382	13.98	9,851,991	0.45	1,061,838	0.05	29,448,494	1.34	7,353,177	0.33	26,781,847	1.22
1904	359,248,249	16.73	287,791,512	13.41	9,320,943	0.43	1,041,240	0.05	28,788,913	1.34	6,456,821	0.30	25,848,820	1.20
1903	336,748,931	16.11	271,149,458	12.97	8,659,670	0.41	998,389	0.05	27,672,267	1.32	5,743,971	0.27	22,525,176	1.08
1902	328,509,429	16.10	266,864,601	13.08	7,239,430	0.35	920,742	0.05	26,563,285	1.30	5,744,469	0.28	21,176,902	1.04
Group I:														
1908	319,655,520	23.40	255,732,248	18.72	9,258,866	0.68	285,300	0.02	27,785,473	2.03	5,293,276	0.39	21,300,357	1.56
1907	284,702,034	21.30	225,575,446	16.88	9,571,440	0.72	311,506	0.02	25,539,544	1.91	4,599,760	0.34	19,104,338	1.43
1906	265,080,103	20.28	209,272,735	16.01	8,402,569	0.64	337,092	0.03	25,308,427	1.94	4,512,775	0.35	17,246,505	1.32
1905	254,797,520	19.98	207,568,086	16.28	6,848,040	0.54	218,001	0.02	19,024,881	1.49	3,987,338	0.31	17,151,174	1.35
1904	237,416,994	19.06	192,160,813	15.42	6,507,429	0.52	225,624	0.02	18,625,289	1.49	3,376,271	0.27	16,521,568	1.33
1903	223,431,743	18.40	182,176,194	15.00	6,053,620	0.50	194,817	0.02	18,375,221	1.51	2,949,959	0.24	13,681,932	1.13
1902	221,284,233	18.65	182,426,752	15.37	5,175,002	0.44	220,072	0.02	17,458,709	1.47	3,073,199	0.26	12,930,499	1.09
Group II:														
1908	77,299,628	16.95	60,667,271	13.30	1,310,118	0.29	275,349	0.06	6,622,476	1.45	1,965,597	0.43	6,458,817	1.42
1907	72,513,475	16.33	56,848,845	12.80	1,483,312	0.33	273,330	0.06	6,039,859	1.36	1,878,147	0.42	5,989,982	1.35
1906	68,053,303	15.90	52,867,376	12.35	1,571,064	0.37	268,153	0.06	5,709,665	1.33	1,770,068	0.41	5,866,977	1.37
1905	61,795,280	14.79	49,191,528	11.77	1,262,102	0.30	266,695	0.06	4,853,705	1.16	1,517,803	0.36	4,703,447	1.13
1904	59,606,155	14.62	47,553,618	11.67	1,234,405	0.30	237,985	0.06	4,931,577	1.21	1,468,818	0.36	4,179,752	1.03
1903	55,163,785	13.94	44,025,656	11.13	1,118,969	0.28	232,967	0.06	4,540,544	1.15	1,262,020	0.32	3,983,629	1.01
1902	50,573,742	13.13	40,294,742	10.46	740,083	0.19	203,945	0.05	4,293,428	1.11	1,236,580	0.32	3,804,964	0.99
Group III:														
1908	48,143,666	14.77	37,061,315	11.37	1,382,511	0.42	468,748	0.14	3,662,559	1.12	1,012,968	0.31	4,555,565	1.40
1907	45,307,688	14.21	34,949,371	10.96	1,327,503	0.42	437,705	0.14	3,680,639	1.15	996,443	0.31	3,916,027	1.23
1906	42,273,821	13.58	32,868,850	10.56	1,253,914	0.40	428,042	0.14	3,403,908	1.09	957,987	0.31	3,361,120	1.08
1905	39,959,137	13.20	31,523,927	10.41	1,161,711	0.38	372,125	0.12	3,185,185	1.05	817,986	0.27	2,898,203	0.96
1904	37,730,580	12.85	29,612,434	10.08	998,725	0.34	377,555	0.13	3,082,595	1.05	711,007	0.24	2,948,264	1.00
1903	35,454,191	12.44	27,921,982	9.80	956,064	0.34	368,029	0.13	2,742,710	0.96	677,380	0.24	2,788,026	0.98
1902	34,610,896	12.45	27,384,228	9.85	842,445	0.30	331,627	0.12	2,792,157	1.00	676,755	0.24	2,583,684	0.93
Group IV:[2]														
1908	29,674,559	13.42	22,491,455	10.17	687,872	0.31	211,908	0.10	2,401,802	1.09	1,308,401	0.59	2,573,121	1.16
1907	27,584,153	12.80	20,881,648	9.69	605,354	0.28	204,947	0.10	2,391,445	1.11	1,237,873	0.57	2,262,886	1.05
1906	26,635,144	12.65	20,255,844	9.62	620,808	0.29	212,487	0.10	2,333,381	1.11	1,115,581	0.53	2,097,043	1.00
1905	25,528,792	12.44	19,299,841	9.41	580,138	0.28	205,017	0.10	2,384,723	1.16	1,030,050	0.50	2,029,023	0.99
1904	24,494,520	12.28	18,464,647	9.25	580,384	0.29	200,076	0.10	2,149,452	1.08	900,725	0.45	2,199,236	1.10
1903	22,699,212	11.65	17,025,626	8.74	531,017	0.27	202,576	0.10	2,013,792	1.03	854,612	0.44	2,071,589	1.06
1902	22,040,558	11.60	16,758,879	8.82	481,900	0.25	165,098	0.09	2,018,991	1.06	757,935	0.40	1,857,755	0.98

[1] Exclusive of receipts from permits issued by public service enterprises.
[2] Not including Wichita, Kans.; Bay City, Mich.; New Britain, Conn.; Oklahoma City, Okla.; Kalamazoo, Mich.; Macon, Ga.; West Hoboken, N. J.; Everett, Mass.; Pueblo, Colo.; Newport, Ky.; or Fort Worth, Tex.

TABLE 36.—RATES OF INTEREST ON DEBT OUTSTANDING AT CLOSE OF YEAR AND ON BONDS ISSUED DURING YEAR: 1908.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 65.]

City number.	CITY.	RATES OF INTEREST ON FUNDED DEBT, SPECIAL ASSESSMENT LOANS, AND REVENUE LOANS OUTSTANDING AT CLOSE OF YEAR.						BONDS ISSUED DURING YEAR.						
		Average rate on—				Highest.	Lowest.	Par value of bonds sold to—		Premiums.	Average term in years.	Average rate of interest borne by bonds.	Net rate of interest on bonds sold to—	
		Funded debt, special assessment loans, and revenue loans.	Funded debt.	Special assessment loans.	Revenue loans.			Public.	City funds.				Public.	City funds.
	Grand total	3.9	3.8	4.6	4.6	8.0	1.8	$187,063,286	$24,992,846	[1] $4,856,376				
	Group I	3.8	3.7	4.1	4.7	7.3	1.8	138,882,685	21,532,966	[1] 4,419,673				
	Group II	4.2	4.1	5.3	4.3	8.0	2.5	21,528,250	2,196,400	[1] 230,476				
	Group III	4.3	4.2	5.1	4.1	7.0	2.0	14,562,512	619,580	[1] 210,386				
	Group IV	4.4	4.3	5.2	4.6	8.0	2.5	12,109,839	643,900	[2] 4,159				
	GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.													
1	New York, N. Y	3.7	3.6	3.8	4.8	7.0	1.8	$66,199,460	$17,718,899	$2,269,380	44.5	4.07	4.19	3.01
2	Chicago, Ill	4.3	4.1	5.0	5.0	6.0	3.5	9,078,620	.....	[1] 23,022	13.5	4.07	4.03	.....
3	Philadelphia, Pa	3.5	3.5	.....	5.0	5.0	3.0	19,375,000	.....	711,091	30.0	4.00	3.79	.....
4	St. Louis, Mo	3.8	3.8	.....	.....	4.0	3.2	5,504,000	5,000	88,404	20.0	4.00	3.88	[3]
5	Boston, Mass	3.7	3.7	.....	.....	4.5	3.0	4,420,800	77,900	284,584	31.0	4.00	3.64	4.00
6	Baltimore, Md	3.7	3.7	.....	5.0	5.0	3.2	4,311,000	921,600	[4] 235,975	28.5	3.69	3.94	3.65
7	Pittsburg, Pa	4.0	4.0	4.0	5.9	7.0	3.2	5,802,100	989,000	142,028	19.5	4.24	4.02	[3]
8	Cleveland, Ohio	4.1	4.1	5.0	.....	6.0	4.0	2,568,120	140,000	74,312	16.5	4.37	4.11	4.00
9	Buffalo, N. Y	3.9	3.9	3.7	4.0	7.0	3.0	2,962,641	363,667	113,894	32.0	4.00	3.79	4.00
10	San Francisco, Cal	4.5	4.5	.....	.....	5.0	3.5	7,128,700	.....	633,364	21.0	4.94	4.30	.....
11	Detroit, Mich	3.8	3.8	4.0	5.0	6.0	3.5	756,000	394,000	[5] 32,533	30.0	3.50	3.37	3.30
12	Cincinnati, Ohio	[3]	3.8	[3]	.....	6.0	3.0	2,435,100	445,900	75,132	34.5	4.00	3.86	4.00
13	Milwaukee, Wis	[3]	4.0	[3]	.....	5.0	3.0	1,429,500	47,000	280	10.5	4.00	4.00	4.00
14	New Orleans, La	4.2	4.2	.....	5.0	7.3	4.0	3,950,000	.....	166,751	42.5	4.09	3.88	.....
15	Washington, D. C	3.2	3.7	.....	2.0	3.6	2.0	.....	.....	.....	.....	.....	.....	.....
16	Newark, N. J	4.0	3.9	.....	4.2	6.0	3.4	2,961,644	430,000	40,873	42.0	4.06	3.94	4.01
	GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.													
17	Minneapolis, Minn	[3]	4.1	[3]	4.5	5.0	3.5	$1,127,150	.....	$4,812	30.0	4.00	3.97	.....
18	Jersey City, N. J	4.6	4.7	4.5	4.0	7.0	3.5	1,146,000	$73,000	37,834	24.5	4.47	4.27	4.00
19	Indianapolis, Ind	3.8	3.8	.....	.....	6.0	3.5	155,000	.....	160	11.0	3.50	3.49	.....
20	Louisville, Ky	4.0	3.9	.....	5.0	6.0	3.0	1,745,000	.....	4,835	40.0	4.00	3.99	.....
21	St. Paul, Minn	4.3	4.4	.....	4.0	5.0	3.5	385,000	.....	1,241	30.0	4.00	3.98	.....
22	Providence, R. I	3.6	3.6	.....	3.3	4.0	2.5	.....	555,000	.....	30.0	4.00	.....	4.00
23	Rochester, N. Y	3.6	3.5	3.7	4.1	6.0	3.0	75,000	.....	75	10.0	4.00	3.98	.....
24	Kansas City, Mo	4.2	4.0	7.0	.....	7.0	3.5	341,000	.....	7,285	17.0	4.00	3.83	.....
25	Toledo, Ohio	4.1	4.1	5.0	5.0	5.0	3.0	490,000	125,000	7,892	14.0	4.32	4.15	4.17
26	Denver, Colo	5.5	4.7	6.0	6.0	6.0	4.0	[6] 129,700	[3]	.....	6.5	4.87	[3]	[3]
27	Columbus, Ohio	[3]	4.1	4.6	[3]	6.0	3.5	.....	567,000	.....	23.5	4.16	.....	4.16
28	Los Angeles, Cal	4.2	4.2	.....	.....	5.0	3.8	6,942,800	.....	17,340	40.0	4.50	4.49	.....
29	Worcester, Mass	[3]	3.8	.....	[3]	4.0	3.5	328,000	219,000	10,876	12.0	3.91	3.69	3.64
30	Seattle, Wash	5.2	4.5	6.6	5.0	8.0	3.8	1,000,000	.....	4,412	20.0	3.90	3.87	.....
31	Memphis, Tenn	4.6	4.6	.....	5.0	6.0	4.0	537,000	.....	14,021	30.0	4.50	4.34	.....
32	Omaha, Nebr	4.5	4.5	4.4	.....	5.0	4.0	729,000	.....	22,653	20.0	4.50	4.27	.....
33	New Haven, Conn	3.8	3.7	.....	4.7	5.5	3.5	557,000	.....	9,190	22.0	4.00	3.89	.....
34	Scranton, Pa	[3]	4.0	6.0	[3]	6.0	3.5	161,000	.....	65	12.0	4.00	4.00	.....
35	Syracuse, N. Y	3.8	3.6	4.3	4.2	5.0	3.0	246,500	.....	7,506	10.5	4.50	4.14	.....
36	St. Joseph, Mo	4.0	4.0	.....	.....	6.0	3.5	900,000	.....	[7] 6,654	20.0	4.00	4.05	.....
37	Portland, Oreg	5.1	4.8	6.0	.....	6.0	4.0	710,000	.....	15,902	23.5	4.15	4.00	.....
38	Paterson, N. J	4.2	4.2	4.1	5.0	6.0	4.0	200,000	50,000	12,180	22.0	4.50	4.11	4.50
39	Atlanta, Ga	4.2	4.1	.....	5.8	6.0	3.5	224,000	.....	.....	20.0	4.00	4.00	.....
40	Richmond, Va	[3]	4.1	.....	[3]	6.0	3.5	788,800	466,200	[7] 6,856	34.0	4.00	4.03	4.00
41	Dayton, Ohio	4.3	4.2	5.0	5.0	6.0	3.5	427,300	44,200	4,585	14.5	4.19	3.99	4.72
42	Fall River, Mass	3.9	3.9	.....	.....	6.0	3.5	405,000	10,000	[8] 13,567	15.0	4.09	3.79	3.70
43	Nashville, Tenn	4.4	4.4	.....	6.0	6.0	3.5	255,000	.....	2,735	25.0	4.34	4.27	.....
44	Grand Rapids, Mich	4.3	4.3	4.4	.....	7.0	3.5	450,000	75,000	13,874	18.0	4.43	4.21	4.00
45	Hartford, Conn	3.6	3.6	.....	4.4	6.0	3.0	360,000	.....	225	28.5	4.00	4.00	.....
46	Cambridge, Mass	3.8	3.8	.....	2.8	6.0	2.8	713,000	12,000	30,721	17.0	3.96	3.56	4.00

[1] Excess of premiums over discounts.
[2] Excess of discounts over premiums.
[3] Not reported.
[4] Discount. Includes $27,500 on bonds sold to city funds.
[5] Includes $14,932 on bonds sold to city funds.
[6] Includes $112,500, 5 per cent bonds issued in payment of voting machines. Whether the remaining $17,200 bonds were sold to public or to city funds was not reported.
[7] Discount.
[8] Includes $249 on bonds sold to city funds.

TABLE 36.—RATES OF INTEREST ON DEBT OUTSTANDING AT CLOSE OF YEAR AND ON BONDS ISSUED DURING YEAR: 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 65.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

City number.	CITY.	RATES OF INTEREST ON FUNDED DEBT, SPECIAL ASSESSMENT LOANS, AND REVENUE LOANS OUTSTANDING AT CLOSE OF YEAR.						BONDS ISSUED DURING YEAR.						
		Average rate on—				Highest.	Lowest.	Par value of bonds sold to—		Premiums.	Average term in years.	Average rate of interest borne by bonds.	Net rate of interest on bonds sold to—	
		Funded debt, special assessment loans and revenue loans.	Funded debt.	Special assessment loans.	Revenue loans.			Public.	City funds.				Public.	City funds.
47	Albany, N. Y.	4.3	4.4	3.8	.....	7.0	2.0	$563,000	$137,000	$6,125	14.5	4.00	3.92	4.00
48	Reading, Pa.	4.4	3.9	6.0	.....	6.0	3.5	500,000	.....	9,672	13.5	4.00	3.82	.....
49	Lowell, Mass.	4.0	4.0	.....	4.3	6.0	3.3	302,700	1,713	.....	5.5	4.00	4.00	4.00
50	Trenton, N. J.	4.1	4.0	4.2	5.0	5.0	3.5	334,750	26,000	17,997	30.0	4.38	4.10	4.00
51	Bridgeport, Conn.	3.8	3.8	.....	.....	6.0	3.5	194,000	25,000	44	10.0	4.00	4.00	4.00
52	Camden, N. J.	4.1	4.1	4.7	5.0	5.0	3.5	.....	25,000	.....	30.0	4.00	.....	4.00
53	Wilmington, Del.	4.0	4.0	.....	.....	6.0	3.5	539,000	2,000	[1] 7,687	20.0	4.04	3.92	4.00
54	Des Moines, Iowa	4.1	4.0	.....	6.0	6.0	3.5	180,000	.....	7,000	20.0	4.50	4.21	.....
55	Lynn, Mass.	3.9	3.9	.....	3.9	5.8	3.5	350,250	50,750	4,843	13.5	4.03	3.90	4.00
56	New Bedford, Mass.	4.0	4.0	.....	.....	7.0	3.5	856,000	.....	10,341	10.0	4.09	3.93	.....
57	Kansas City, Kans.	4.9	4.8	5.1	.....	6.0	4.5	652,569	.....	14,480	20.0	4.68	4.50	.....
58	Springfield, Mass.	3.8	3.8	.....	.....	4.0	3.0	625,000	.....	7,902	12.0	4.00	3.87	.....
59	Troy, N. Y.	3.9	3.9	5.0	5.0	5.0	3.0	307,000	.....	16,758	17.0	4.50	4.04	.....
60	Oakland, Cal.	4.3	4.3	.....	.....	5.0	4.0	.....	.....	.....	.....	.....	.....	.....
61	Lawrence, Mass.	3.9	4.0	.....	3.3	4.0	3.0	323,500	42,500	6,520	6.0	4.00	3.61	4.00
62	Somerville, Mass.	3.9	3.9	.....	3.9	4.5	3.5	110,000	.....	2,804	9.0	4.00	3.59	.....
63	Duluth, Minn.	[2]	4.5	4.0	[2]	6.0	4.0	.....	.....	.....	.....	.....	.....	.....
64	Savannah, Ga.	5.0	5.0	5.0	.....	6.0	4.5	.....	.....	.....	.....	.....	.....	.....
65	Norfolk, Va.	4.5	4.4	.....	5.0	6.0	4.0	491,000	89,000	[3] 24,354	29.5	4.00	4.30	4.00
66	Yonkers, N. Y.	4.3	4.3	4.9	4.7	7.0	3.5	1,445,350	.....	46,496	10.5	4.54	4.16	.....
67	Schenectady, N. Y.	4.2	4.1	5.0	4.0	6.0	3.0	540,000	1,977	17,546	10.5	4.49	4.12	4.00
68	Hoboken, N. J.	4.1	4.1	5.0	.....	7.0	3.5	254,454	.....	4,307	30.0	4.47	4.38	.....
69	Peoria, Ill.	4.4	4.2	4.9	.....	5.0	3.5	150,000	.....	2,758	10.5	4.33	4.12	.....
70	Utica, N. Y.	4.1	4.0	4.6	.....	5.0	3.5	262,654	.....	5,992	9.5	4.46	4.15	.....
71	Manchester, N. H.	4.0	4.0	.....	.....	5.0	3.5	.....	.....	.....	.....	.....	.....	.....
72	Evansville, Ind.	4.7	4.7	.....	.....	6.0	3.5	.....	.....	.....	.....	.....	.....	.....
73	San Antonio, Tex.	4.9	4.9	.....	.....	6.0	4.0	117,000	.....	.....	30.5	5.00	5.00	.....
74	Elizabeth, N. J.	[2]	4.0	[2]	[2]	4.0	4.0	138,000	25,000	.....	43.5	4.00	4.00	4.00
75	Waterbury, Conn.	3.9	3.9	.....	.....	4.5	3.5	410,000	.....	12,420	21.0	4.18	3.92	.....
76	Salt Lake City, Utah	4.6	4.4	6.0	.....	6.0	4.0	252,800	.....	[3] 7,875	20.0	4.01	4.24	.....
77	Wilkes-Barre, Pa.	4.2	4.1	5.0	.....	5.0	3.5	.....	.....	.....	.....	.....	.....	.....
78	Erie, Pa.	4.0	3.9	6.0	.....	6.0	3.5	116,000	.....	1,182	13.0	4.00	3.90	.....
79	Houston, Tex.	5.2	5.2	.....	.....	6.0	4.5	800,000	.....	25,681	30.0	4.56	4.37	.....
80	Tacoma, Wash.	5.6	5.1	7.0	.....	7.0	4.5	.....	.....	.....	.....	.....	.....	.....
81	Harrisburg, Pa.	3.8	3.8	4.0	.....	5.0	3.0	303,800	.....	6,471	20.5	4.00	3.85	.....
82	Portland, Me.	4.0	4.0	.....	4.0	6.0	3.5	.....	.....	.....	.....	.....	.....	.....
83	Charleston, S. C.	4.1	4.1	.....	.....	5.0	4.0	1,727,000	.....	908	30.0	4.00	4.00	.....
84	Youngstown, Ohio	4.8	4.8	5.0	.....	5.0	4.0	230,685	33,000	14,466	9.0	5.00	4.12	5.00
85	Dallas, Tex.	4.6	4.6	.....	.....	6.0	4.0	480,000	.....	[3] 27,600	40.0	4.00	4.30	.....
86	Terra Haute, Ind.	4.0	4.0	.....	5.0	5.0	4.0	200,000	.....	5,716	15.5	4.00	3.76	.....
87	Akron, Ohio.	4.4	4.3	4.9	.....	5.0	3.6	30,000	139,940	450	3.5	5.00	4.46	5.00
88	Fort Wayne, Ind	4.0	3.9	.....	6.0	6.0	3.5	75,000	.....	26	5.5	4.00	3.99	.....
89	Holyoke, Mass.	3.8	3.8	.....	3.8	4.8	3.0	264,000	.....	7,524	12.5	4.00	3.72	.....
90	Brockton, Mass.	[2]	3.8	.....	[2]	5.0	3.5	261,000	.....	5,059	9.0	4.00	3.73	.....
91	Covington, Ky.	[2]	4.1	5.5	[2]	6.0	4.0	55,000	.....	664	25.0	4.00	3.92	.....
92	Lincoln, Nebr.	4.2	4.2	4.5	.....	4.5	4.0	16,000	.....	376	5.5	4.50	4.02	.....
93	Saginaw, Mich.	3.9	3.9	3.9	4.0	5.5	3.5	105,000	20,700	.....	9.0	4.00	4.00	.....

[1] Excess of premiums over discounts. [2] Not reported. [3] Discount.

TABLE 36.—RATES OF INTEREST ON DEBT OUTSTANDING AT CLOSE OF YEAR AND ON BONDS ISSUED DURING YEAR: 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 65.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

City number.	CITY.	RATES OF INTEREST ON FUNDED DEBT, SPECIAL ASSESSMENT LOANS, AND REVENUE LOANS OUTSTANDING AT CLOSE OF YEAR.						BONDS ISSUED DURING YEAR.						
		Average rate on—				Highest.	Lowest.	Par value of bonds sold to—		Premiums.	Average term in years.	Average rate of interest borne by bonds.	Net rate of interest on bonds sold to—	
		Funded debt, special assessment loans and revenue loans.	Funded debt.	Special assessment loans.	Revenue loans.			Public.	City funds.				Public.	City funds.
94	Altoona, Pa	4.1	4.0	5.0	.....	5.0	4.0	$90,000	.....	$3,042	30.0	4.00	3.81	.....
95	Spokane, Wash	5.4	5.1	6.0	6.0	6.0	4.0	750,000	.....	10,063	20.0	4.57	4.46	.....
96	Lancaster, Pa	3.8	3.8	.....	.....	6.0	3.5	75,000	.....	433	29.0	4.00	3.97	.....
97	Birmingham, Ala	5.6	5.6	6.0	5.1	8.0	2.5	100,000	.....	.....	30.0	5.00	5.00	.....
98	Bayonne, N. J	4.7	4.7	4.5	5.0	6.0	4.0	552,000	.....	41,749	20.0	5.00	4.43	.....
99	South Bend, Ind	4.2	4.2	.....	6.0	6.0	3.5	80,000	.....	1,818	20.0	4.75	4.58	.....
100	Butte, Mont	4.5	4.4	6.0	.....	6.0	4.0	.....	.....	.....	.....	.....	.....	.....
101	McKeesport, Pa	4.5	4.0	6.0	5.0	6.0	3.5	30,000	.....	732	25.0	4.00	3.84	.....
102	Pawtucket, R. I	(1)	4.0	.....	(1)	4.0	3.5	515,000	$350,000	.....	27.5	4.00	4.00	4.00
103	Sioux City, Iowa	4.5	4.5	6.0	.....	6.0	4.0	344,000	.....	219	10.0	4.50	4.49	.....
104	Johnstown, Pa	4.1	4.1	.....	.....	5.0	3.5	50,000	.....	640	30.0	4.50	4.42	.....
105	Dubuque, Iowa	4.4	4.2	5.0	5.0	5.0	3.5	.....	.....	.....	.....	.....	.....	.....
106	Binghamton, N. Y	3.7	3.6	4.9	4.9	5.0	3.0	45,000	.....	.....	16.5	3.72	2.72	.....
107	Mobile, Ala	4.5	4.3	5.0	6.0	6.0	3.0	1,890,000	.....	[2]151,200	30.0	4.50	5.02	.....
108	Augusta, Ga	4.4	4.4	.....	.....	6.0	3.5	.....	.....	.....	.....	.....	.....	.....
109	East St. Louis, Ill	4.7	4.5	5.0	5.0	5.0	4.0	772,500	.....	12,516	20.0	4.46	4.34	.....
110	Passaic, N. J	4.3	4.1	5.0	5.0	6.0	3.5	172,000	.....	4,345	17.5	4.26	4.07	.....
111	Topeka, Kans	(1)	4.5	4.9	(1)	6.0	3.8	.....	.....	.....	.....	.....	.....	.....
112	Allentown, Pa	(1)	3.7	(1)	.....	4.0	3.0	52,000	.....	886	30.0	4.00	2.90	.....
113	Atlantic City, N. J	(1)	4.4	.....	(1)	5.0	3.5	345,000	130,000	9,117	26.5	4.50	4.34	4.50
114	Springfield, Ohio	(1)	4.4	(1)	5.8	6.0	4.0	190,213	.....	8,828	21.5	4.37	4.03	.....
115	Montgomery, Ala	5.1	4.9	6.0	6.0	6.0	4.5	.....	.....	.....	.....	.....	.....	.....
116	Davenport, Iowa	4.5	4.3	.....	5.2	5.2	4.0	.....	.....	.....	.....	.....	.....	.....
117	Little Rock, Ark	5.5	5.0	6.1	6.0	7.0	5.0	60,000	.....	[2]1,393	10.5	5.00	5.29	.....
118	Wheeling, W. Va	4.3	4.3	.....	6.0	6.0	4.0	891,000	.....	220	29.5	4.11	4.11	.....
119	Springfield, Ill	4.4	3.8	5.0	6.0	6.0	3.5	25,000	.....	.....	2.5	5.00	5.00	.....
120	York, Pa	3.9	3.9	.....	.....	5.0	3.5	.....	.....	.....	.....	.....	.....	.....
121	Malden, Mass	3.9	4.0	.....	3.4	5.0	3.3	86,000	.....	2,506	20.0	4.00	3.78	.....
122	Wichita, Kans	4.9	4.9	5.0	5.8	6.0	4.0	241,978	.....	.....	16.0	4.71	4.71	.....
123	Bay City, Mich	4.5	4.4	4.6	5.0	8.0	4.0	15,000	.....	75	20.0	5.00	4.96	.....
124	South Omaha, Nebr	4.8	4.8	5.3	.....	6.0	4.0	60,000	.....	.....	20.0	4.50	4.50	.....
125	Quincy, Ill	4.4	4.4	.....	5.0	5.0	4.0	.....	.....	.....	.....	.....	.....	.....
126	Newcastle, Pa	(1)	3.8	6.0	(1)	6.0	3.5	.....	.....	.....	.....	.....	.....	.....
127	Superior, Wis	4.0	4.0	.....	5.0	5.0	3.5	12,000	.....	20	20.0	4.50	4.49	.....
128	Canton, Ohio	4.4	4.3	4.6	.....	5.0	3.5	121,400	.....	1,124	11.5	4.12	4.01	.....
129	Jacksonville, Fla	5.0	5.0	.....	6.0	6.0	5.0	.....	.....	.....	.....	.....	.....	.....
130	Chester, Pa	(1)	3.7	4.5	(1)	4.5	3.5	70,000	.....	1,111	30.0	4.00	3.91	.....
131	Chelsea, Mass	4.1	4.0	.....	4.4	5.0	3.5	400,000	.....	12,636	50.0	4.00	3.85	.....
132	Joplin, Mo	4.4	4.4	.....	5.0	5.0	4.0	.....	.....	.....	.....	.....	.....	.....
133	Newton, Mass	(1)	3.9	.....	(1)	4.0	3.0	472,000	8,600	8,774	11.5	3.96	3.73	4.00
134	Salem, Mass	3.9	3.9	.....	.....	4.5	3.2	316,000	.....	9,051	9.5	4.03	3.67	.....
135	Haverhill, Mass	3.9	4.0	.....	3.4	4.0	3.4	404,000	5,000	12,269	16.0	4.00	3.76	4.00
136	Rockford, Ill	4.5	4.2	4.9	4.9	5.0	4.0	58,500	.....	.....	11.5	4.00	4.00	.....
137	Knoxville, Tenn	5.2	5.1	6.0	6.0	6.0	4.0	300,000	.....	2,900	18.5	5.10	5.04	.....
138	Galveston, Tex	4.9	4.9	.....	.....	5.0	4.0	102,000	23,000	234	40.0	4.60	4.62	4.50
139	Elmira, N. Y	3.6	3.6	.....	.....	4.2	3.5	.....	.....	.....	.....	.....	.....	.....
140	New Britain, Conn	4.0	3.9	.....	4.4	5.0	3.5	370,000	.....	399	29.5	4.00	3.99	.....
141	Oklahoma City, Okla	4.8	4.8	.....	.....	7.0	4.0	205,000	.....	1,488	20.5	4.67	4.63	.....
142	Kalamazoo, Mich	4.3	4.2	4.4	5.1	6.0	3.5	120,300	.....	1,054	5.5	4.56	4.39	.....
143	Woonsocket, R. I	(1)	4.0	4.0	(1)	4.5	3.5	500,000	.....	[2]11,555	25.0	4.00	4.15	.....
144	Chattanooga, Tenn	4.8	4.8	6.0	6.0	6.0	3.5	.....	.....	.....	.....	.....	.....	.....
145	Racine, Wis	4.3	4.3	.....	.....	5.0	3.5	80,000	.....	3,130	10.5	4.50	4.06	.....
146	Fitchburg, Mass	3.8	3.8	.....	3.5	5.0	3.2	.....	110,300	.....	5.0	3.50	.....	3.50
147	Auburn, N. Y	4.1	4.0	4.5	4.5	5.0	4.0	314,948	5,000	2,174	10.5	4.01	3.92	(1)
148	Joliet, Ill	4.8	4.3	5.0	5.7	6.0	3.5	.....	.....	.....	.....	.....	.....	.....
149	Macon, Ga	5.1	5.1	.....	.....	6.0	3.0	.....	.....	.....	.....	.....	.....	.....
150	West Hoboken, N. J	4.5	4.3	4.8	4.8	6.0	3.5	200,000	.....	1,500	30.0	4.50	4.45	.....
151	Everett, Mass	4.0	4.0	.....	4.1	5.0	3.5	151,500	.....	2,181	7.0	4.03	3.85	.....
152	Oshkosh, Wis	3.9	3.9	.....	.....	4.0	3.5	.....	.....	.....	.....	.....	.....	.....
153	Sacramento, Cal	4.0	4.0	.....	.....	6.0	4.0	325,000	.....	.....	18.0	4.00	4.00	.....
154	Pueblo, Colo	5.0	4.9	5.2	6.0	6.0	4.0	.....	.....	.....	.....	.....	.....	.....
155	Newport, Ky	4.2	4.2	.....	.....	5.0	3.6	14,700	.....	526	10.5	5.00	4.57	.....
156	Taunton, Mass	3.9	3.9	.....	3.7	5.0	3.4	40,800	12,000	2,229	19.0	4.00	3.62	4.00
157	La Crosse, Wis	4.1	3.9	5.1	.....	6.0	3.0	.....	.....	.....	.....	.....	.....	.....
158	Fort Worth, Tex	5.2	5.1	.....	6.2	8.0	4.0	.....	.....	.....	.....	.....	.....	.....
	San Juan, P. R	5.5	6.0	.....	3.0	6.0	3.0	.....	.....	.....	.....	.....	.....	.....

[1] Not reported.

[2] Discount.

TABLE 37.—RECEIPTS FROM PUBLIC SERVICE CORPORATIONS: 1908.

[The cities in each state are arranged in the order of their size. The number assigned to each city corresponds with that used for the same city in the other tables of this report. For a text discussion of this table, see page 67.]

City number.	GEOGRAPHIC DIVISION.	RECEIPTS. Total.	Taxes.	Licenses.	Public service privileges.	Reimbursements.
	Grand total	$22,609,784	$14,559,747	$903,790	$5,842,803	$1,303,444
	I.—North Atlantic division	5,920,703	3,736,829	182,453	1,236,090	765,331
	II.—South Atlantic division	2,224,788	1,488,021	55,328	611,895	69,544
	III.—North Central division	10,728,563	6,319,986	518,401	3,528,413	361,763
	IV.—South Central division	1,547,473	1,252,884	107,129	140,560	46,900
	V.—Western division	2,188,257	1,762,027	40,479	325,845	59,906

I.—CITIES IN STATES OF THE NORTH ATLANTIC DIVISION.

City number.	CITY, AND CLASS OF CORPORATION.	RECEIPTS. Total.	Taxes.	Licenses.	Public service privileges.	Reimbursements.
	Maine	$21,751	$18,829	.....	.....	$2,922
82	Portland	21,751	18,829	.....	.....	2,922
	Street railway	6,969	4,241	.....	.....	2,728
	Light and power	14,216	14,144	.....	.....	72
	Telephone and telegraph	566	444	.....	.....	122
	New Hampshire	4,003	4,003	.....	.....	.....
71	Manchester	4,003	4,003	.....	.....	.....
	Street railway, light, and power	3,771	3,771	.....	.....	.....
	Telephone and telegraph	232	232	.....	.....	.....
	Massachusetts	2,370,931	2,115,861	.....	$222,943	32,127
5	Boston	1,354,195	1,275,561	.....	75,122	3,512
	Street railway	650,370	571,736	.....	75,122	3,512
	Light and power	556,847	556,847	.....	.....	.....
	Telephone and telegraph	145,910	145,910	.....	.....	.....
	Pneumatic-tube service	1,068	1,068	.....	.....	.....
29	Worcester	110,453	87,089	.....	18,579	4,785
	Street railway	50,827	28,468	.....	18,579	3,780
	Light and power	50,568	49,757	.....	.....	811
	Telephone and telegraph	9,058	8,864	.....	.....	194
42	Fall River	51,002	43,949	.....	7,053	.....
	Street railway	18,535	11,482	.....	7,053	.....
	Light and power	29,433	29,433	.....	.....	.....
	Telephone	3,034	3,034	.....	.....	.....
46	Cambridge	125,670	114,444	.....	11,226	.....
	Street railway	99,899	88,673	.....	11,226	.....
	Light and power	20,031	20,031	.....	.....	.....
	Telephone and telegraph	5,740	5,740	.....	.....	.....
49	Lowell	85,735	76,820	.....	8,915	.....
	Street railway	28,847	19,932	.....	8,915	.....
	Light and power	50,575	50,575	.....	.....	.....
	Telephone and telegraph	6,313	6,313	.....	.....	.....
55	Lynn	57,341	48,502	.....	8,839	.....
	Street railway	25,390	16,551	.....	8,839	.....
	Light and power	29,118	29,118	.....	.....	.....
	Telephone and telegraph	2,833	2,833	.....	.....	.....
56	New Bedford	56,868	48,228	.....	8,640	.....
	Street railway	37,093	28,453	.....	8,640	.....
	Light and power	16,543	16,543	.....	.....	.....
	Telephone	3,232	3,232	.....	.....	.....
58	Springfield	125,732	90,214	.....	13,609	21,909
	Street railway	75,075	41,678	.....	13,609	19,788
	Light and power	44,336	42,363	.....	.....	1,973
	Telephone and telegraph	6,321	6,173	.....	.....	148
	Massachusetts—Cont'd.					
61	Lawrence	$39,598	$35,662	.....	$3,936	.....
	Street railway	10,519	6,583	.....	3,936	.....
	Light and power	26,665	26,665	.....	.....	.....
	Telephone and telegraph	2,414	2,414	.....	.....	.....
62	Somerville	60,590	60,553	.....	9,010	$27
	Street railway	55,258	46,248	.....	9,010	.....
	Light and power	11,421	11,421	.....	.....	.....
	Telephone and telegraph	2,911	2,884	.....	.....	27
89	Holyoke	18,936	14,786	.....	3,538	612
	Street railway	16,227	12,583	.....	3,538	106
	Telephone	2,709	2,203	.....	.....	506
90	Brockton	32,243	25,047	.....	6,208	988
	Street railway	15,246	8,433	.....	6,208	605
	Light and power	14,253	13,899	.....	.....	354
	Telephone	2,744	2,715	.....	.....	29
121	Malden	54,719	47,406	.....	7,191	122
	Street railway	29,936	22,675	.....	7,191	70
	Light and power	22,844	22,792	.....	.....	52
	Telephone and telegraph	1,939	1,939	.....	.....	.....
131	Chelsea	28,481	25,404	.....	3,077	.....
	Street railway	19,905	16,828	.....	3,077	.....
	Light and power	7,269	7,269	.....	.....	.....
	Telephone and telegraph	1,307	1,307	.....	.....	.....
133	Newton	35,496	21,129	.....	14,367	.....
	Street railway	23,732	9,365	.....	14,367	.....
	Light and power	5,977	5,977	.....	.....	.....
	Telephone and telegraph	5,787	5,787	.....	.....	.....
134	Salem	29,590	24,858	.....	4,732	.....
	Street railway	15,274	10,542	.....	4,732	.....
	Light and power	14,316	14,316	.....	.....	.....
135	Haverhill	32,251	25,792	.....	6,451	8
	Street railway	15,814	9,355	.....	6,451	8
	Light and power	14,777	14,777	.....	.....	.....
	Telephone and telegraph	1,660	1,660	.....	.....	.....
146	Fitchburg	21,498	18,467	.....	2,876	155
	Street railway	10,770	7,846	.....	2,876	48
	Light and power	9,519	9,506	.....	.....	13
	Telephone and telegraph	1,209	1,115	.....	.....	94
151	Everett	26,862	22,314	.....	4,548	.....
	Street railway	22,978	18,430	.....	4,548	.....
	Light and power	3,015	3,015	.....	.....	.....
	Telephone and telegraph	869	869	.....	.....	.....

TABLE 37.—RECEIPTS FROM PUBLIC SERVICE CORPORATIONS: 1908—Continued.

[The cities in each state are arranged in the order of their size. The number assigned to each city corresponds with that used for the same city in the other tables of this report. For a text discussion of this table, see page 67.]

I.—CITIES IN STATES OF THE NORTH ATLANTIC DIVISION—Continued.

City number.	CITY, AND CLASS OF CORPORATION.	RECEIPTS. Total.	Taxes.	Licenses.	Public service privileges.	Reimbursements.
	Massachusetts—Cont'd.					
156	Taunton	$14,671	$9,636	.....	$5,026	$9
	Street railway	11,303	6,268	.....	5,026	9
	Light and power	2,278	2,278	.....	.....	.....
	Telephone and telegraph	1,090	1,090	.....	.....	.....
	Rhode Island	399,111	154,663	.....	189,620	54,828
22	Providence	343,095	120,104	.....	175,656	47,335
	Street railway	185,589	56,773	.....	85,455	43,361
	Light and power	134,145	59,020	.....	71,416	3,709
	Telephone	23,361	4,311	.....	18,785	265
102	Pawtucket	39,405	22,819	.....	11,112	5,474
	Street railway	17,272	4,802	.....	7,013	5,457
	Light and power	21,652	17,536	.....	4,099	17
	Telephone	481	481	.....	.....	.....
143	Woonsocket	16,611	11,740	.....	2,852	2,019
	Street railway	7,130	2 879	.....	2,261	1,990
	Light and power	8,604	8,575	.....	.....	29
	Telephone	877	286	.....	591	.....
	Connecticut	179,029	148,371	.....	25,303	5,355
33	New Haven	68,195	68,195	.....	.....	.....
	Street railway	183	183	.....	.....	.....
	Light and power	51,857	51,857	.....	.....	.....
	Telephone	2,148	2,148	.....	.....	.....
	Water	14,007	14,007	.....	.....	.....
45	Hartford	58,451	27,809	.....	25,303	5,339
	Street railway	32,334	1,975	.....	25,103	5,256
	Light and power	25,275	25,234	.....	.....	41
	Telephone and telegraph	842	600	.....	200	42
51	Bridgeport	30,867	30,867	.....	.....	.....
	Street railway	112	112	.....	.....	.....
	Light and power	13,834	13,834	.....	.....	.....
	Telephone	967	967	.....	.....	.....
	Water	15,954	15,954	.....	.....	.....
75	Waterbury	13,611	13,611	.....	.....	.....
	Street railway and light	5,267	5,267	.....	.....	.....
	Light and power	7,944	7,944	.....	.....	.....
	Telephone	400	400	.....	.....	.....
140	New Britain	7,905	7,889	.....	.....	16
	Street railway and light	7,532	7,518	.....	.....	14
	Telephone and telegraph	373	371	.....	.....	2
	New York	1,207,975	924,688	$1,625	196,744	84,918
1	New York [1]	.....	.....	.....	.....	.....
9	Buffalo	380,763	230,730	.....	150,033	.....
	Street railway	202,002	77,446	.....	124,556	.....
	Light, power, and heat	134,599	109,122	.....	25,477	.....
	Telephone and telegraph	42,103	42,103	.....	.....	.....
	Water	2,059	2,059	.....	.....	.....
23	Rochester	329,603	203,964	1,625	46,163	77,851
	Street railway	186,176	60,537	1,625	46,163	77,851
	Light and power	116,716	116,716	.....	.....	.....
	Telephone and telegraph	24,004	24,004	.....	.....	.....
	Water	2,707	2,707	.....	.....	.....
35	Syracuse	134,080	134,038	.....	.....	42
	Street railway	49,852	49,818	.....	.....	34
	Light and heat	54,639	54,639	.....	.....	.....
	Telephone and telegraph	25,767	25,759	.....	.....	8
	Pipe lines	1,562	1,562	.....	.....	.....
	Subway	2,260	2,260	.....	.....	.....
	New York—Continued.					
47	Albany	$88,427	$88,129	.....	$298	.....
	Street railway	41,042	40,744	.....	298	.....
	Light and power	36,165	36,165	.....	.....	.....
	Telephone and telegraph	11,220	11,220	.....	.....	.....
59	Troy	60,365	60,365	.....	.....	.....
	Street railway	31,991	31,991	.....	.....	.....
	Light and power	21,659	21,659	.....	.....	.....
	Telephone and telegraph	6,715	6,715	.....	.....	.....
66	Yonkers	56,477	56,477	.....	.....	.....
	Street railway	22,811	22,811	.....	.....	.....
	Light and power	24,210	24,210	.....	.....	.....
	Telephone and telegraph	9,456	9,456	.....	.....	.....
67	Schenectady	29,081	29,081	.....	.....	.....
	Street railway	15,229	15,229	.....	.....	.....
	Light and power	9,787	9,787	.....	.....	.....
	Telephone and telegraph	4,065	4,065	.....	.....	.....
70	Utica	58,355	58,355	.....	.....	.....
	Street railway	15,848	15,848	.....	.....	.....
	Light and power	22,711	22,711	.....	.....	.....
	Telephone and telegraph	6,835	6,835	.....	.....	.....
	Water	12,961	12,961	.....	.....	.....
106	Binghamton	13,273	13,273	.....	.....	.....
	Street railway	4,245	4,245	.....	.....	.....
	Light, power, and heat	6,835	6,835	.....	.....	.....
	Telephone and telegraph	2,193	2,193	.....	.....	.....
139	Elmira	32,722	25,447	.....	250	$7,025
	Street railway	18,937	12,601	.....	250	6,086
	Light and power	5,998	5,998	.....	.....	.....
	Telephone and telegraph	5,411	4,472	.....	.....	939
	Water	2,376	2,376	.....	.....	.....
147	Auburn	24,829	24,829	.....	.....	.....
	Street railway	8,442	8,442	.....	.....	.....
	Light, power, and heat	12,722	12,722	.....	.....	.....
	Telephone and telegraph	3,665	3,665	.....	.....	.....
	New Jersey	803,822	366,881	.....	422,354	14,587
16	Newark	295,565	127,155	.....	168,410	.....
	Street railway, power, and light	272,360	112,646	.....	159,714	.....
	Telephone and telegraph	23,205	14,509	.....	8,696	.....
18	Jersey City	146,198	71,451	.....	74,747	.....
	Street railway	65,168	29,190	.....	35,978	.....
	Light and power	64,537	32,112	.....	32,425	.....
	Telephone and telegraph	15,846	9,626	.....	6,220	.....
	Pipe line	647	523	.....	124	.....
38	Paterson	91,739	45,464	.....	46,275	.....
	Street railway	30,461	11,879	.....	18,582	.....
	Light	36,464	18,501	.....	17,963	.....
	Telephone and telegraph	5,993	3,649	.....	2,344	.....
	Water	18,821	11,435	.....	7,386	.....
50	Trenton	51,696	19,466	.....	17,643	14,587
	Street railway	27,725	5,397	.....	7,741	14,587
	Light and power	15,377	9,456	.....	5,921	.....
	Telephone and telegraph	8,594	4,613	.....	3,981	.....

[1] Data not reported.

TABLE 37.—RECEIPTS FROM PUBLIC SERVICE CORPORATIONS: 1908—Continued.

[The cities in each state are arranged in the order of their size. The number assigned to each city corresponds with that used for the same city in the other tables of this report. For a text discussion of this table, see page 67.]

I.—CITIES IN STATES OF THE NORTH ATLANTIC DIVISION—Continued.

City number.	CITY, AND CLASS OF CORPORATION.	RECEIPTS. Total.	Taxes.	Licenses.	Public service privileges.	Reimbursements.
	New Jersey—Continued.					
52	Camden	$46,794	$24,934	.....	$21,860	.....
	Street railway	15,203	5,811	.....	9,392	.....
	Light and power	23,747	16,905	.....	6,842	.....
	Telephone and telegraph	6,936	1,992	.....	4,944	.....
	Water	908	226	.....	682	.....
68	Hoboken	34,370	17,527	.....	16,843	.....
	Street railway	16,261	7,704	.....	8,557	.....
	Light, power, and heat	13,317	8,279	.....	5,038	.....
	Telephone and telegraph	4,792	1,544	.....	3,248	.....
74	Elizabeth	41,976	16,079	.....	25,897	.....
	Street railway	16,822	4,486	.....	12,336	.....
	Light and power	11,643	6,466	.....	5,177	.....
	Telephone and telegraph	7,488	2,469	.....	5,019	.....
	Water	6,023	2,658	.....	3,365	.....
98	Bayonne	18,383	5,445	.....	12,938	.....
	Street railway	8,320	2,136	.....	6,184	.....
	Light and power	7,062	1,104	.....	5,958	.....
	Telephone and telegraph	1,726	937	.....	789	.....
	Water	838	838	.....	.....	.....
	Pipe line	437	430	.....	7	.....
110	Passaic	17,276	5,640	.....	11,636	.....
	Street railway	5,203	573	.....	4,630	.....
	Light and power	5,329	1,837	.....	3,492	.....
	Telephone and telegraph	2,685	1,691	.....	994	.....
	Water	4,059	1,539	.....	2,520	.....
113	Atlantic City	18,889	7,670	.....	11,219	.....
	Electric light, power, and heat	8,602	3,882	.....	4,720	.....
	Water and gas	5,855	2,424	.....	3,431	.....
	Telephone and telegraph	4,432	1,364	.....	3,068	.....
	Sewage disposal	2,902	1,444	.....	1,458	.....
150	West Hoboken	38,034	24,606	.....	13,428	.....
	Street railway	26,322	20,262	.....	6,060	.....
	Light and power	9,320	3,387	.....	5,933	.....
	Telephone and telegraph	447	213	.....	234	.....
	Water	1,945	744	.....	1,201	.....
	Pennsylvania	934,081	3,533	$180,828	179,126	$570,594
3	Philadelphia	761,274	.....	145,910	115,579	499,785
	Street railway	617,933	.....	2,569	115,579	499,785
	Light, telephone, and telegraph	143,341	.....	143,341	.....	.....
7	Pittsburg	104,852	.....	1,760	34,342	68,750
	Street railway	102,587	.....	1,760	32,077	68,750
	Light	2,265	.....	.....	2,265	.....
34	Scranton	2,498	.....	2,498	.....	.....
	Street railway	420	.....	420	.....	.....
	Light, power, and heat	2,078	.....	2,078	.....	.....
48	Reading	1,834	.....	1,834	.....	.....
	Street railway	1,007	.....	1,007	.....	.....
	Light and power	511	.....	511	.....	.....
	Telephone and telegraph	316	.....	316	.....	.....

City number.	CITY, AND CLASS OF CORPORATION.	RECEIPTS. Total.	Taxes.	Licenses.	Public service privileges.	Reimbursements.
	Pennsylvania—Continued.					
77	Wilkes-Barre	$4,144	.....	$3,866	$278	.....
	Street railway	1,906	.....	1,906	.....	.....
	Telephone	1,960	.....	1,960	.....	.....
	Water	278	.....	.....	278	.....
78	Erie	6,160	$210	5,497	453	.....
	Street railway	210	210	.....	.....	.....
	Light and heat	4,879	.....	4,426	453	.....
	Telephone and telegraph	1,071	.....	1,071	.....	.....
81	Harrisburg	18,173	.....	605	17,568	.....
	Street railway	17,668	.....	100	17,568	.....
	Light, power, and heat	286	.....	286	.....	.....
	Telephone and telegraph	219	.....	219	.....	.....
94	Altoona	4,907	3,245	1,662	.....	.....
	Street railway	925	.....	925	.....	.....
	Light and power	3,545	3,245	300	.....	.....
	Telephone and telegraph	437	.....	437	.....	.....
96	Lancaster	4,698	.....	1,698	3,000	.....
	Street railway	2,816	.....	816	2,000	.....
	Light and power	454	.....	454	.....	.....
	Telephone and telegraph	1,428	.....	428	1,000	.....
101	McKeesport	1,651	78	1,350	.....	$223
	Street railway	1,034	78	733	.....	223
	Light, power, and heat	(1)	.....	(1)	.....	.....
	Telephone and telegraph	617	.....	617	.....	.....
104	Johnstown	3,088	.....	2,088	1,000	.....
	Street railway	547	.....	547	.....	.....
	Light and heat	1,887	.....	887	1,000	.....
	Telephone and telegraph	654	.....	654	.....	.....
112	Allentown	2,794	.....	2,794	.....	.....
	Street railway	2,065	.....	2,065	.....	.....
	Light and power	265	.....	265	.....	.....
	Telephone and telegraph	464	.....	464	.....	.....
120	York	10,290	.....	3,384	6,906	.....
	Street railway	4,436	.....	.....	4,436	.....
	Light, power, and heat	4,550	.....	2,080	2,470	.....
	Telephone and telegraph	1,204	.....	1,204	.....	.....
	Water	100	.....	100	.....	.....
126	Newcastle	4,374	.....	2,538	.....	1,836
	Street railway	3,021	.....	1,185	.....	1,836
	Light and heat	(1)	.....	(1)	.....	.....
	Telephone and telegraph	1,353	.....	1,353	.....	.....
	Water	(1)	.....	(1)	.....	.....
130	Chester	3,344	.....	3,344	.....	.....
	Street railway	2,400	.....	2,400	.....	.....
	Light and power	544	.....	544	.....	.....
	Telephone and telegraph	400	.....	400	.....	.....

[1] Not reported.

TABLE 37.—RECEIPTS FROM PUBLIC SERVICE CORPORATIONS: 1908—Continued.

[The cities in each state are arranged in the order of their size. The number assigned to each city corresponds with that used for the same city in the other tables of this report. For a text discussion of this table, see page 67.]

II.—CITIES IN STATES OF THE SOUTH ATLANTIC DIVISION.

City number.	CITY, AND CLASS OF CORPORATION.	RECEIPTS. Total.	Taxes.	Licenses.	Public service privileges.	Reimbursements.
	Delaware	$31,760	$6,062	.....	$25,698	.....
53	Wilmington	31,760	6,062	.....	25,698	.....
	Street railway	14,641	2,001	.....	12,640	.....
	Light and power	14,984	2,636	.....	12,348	.....
	Telephone and telegraph	2,135	1,425	.....	710	.....
	Maryland	1,195,743	736,394	$26,078	433,271	.....
6	Baltimore	1,195,743	736,394	26,078	433,271	.....
	Street railway	779,632	347,317	3,750	428,565	.....
	Light, power, and heat	293,666	293,666	.....	.....	.....
	Telephone and telegraph	122,445	95,411	22,328	4,706	.....
	District of Columbia	471,720	459,910	.....	11,778	$32
15	Washington	471,720	459,910	.....	11,778	32
	Street railway	201,629	189,819	.....	11,778	32
	Light, power, and heat	211,078	211,078	.....	.....	.....
	Telephone and telegraph	59,013	59,013	.....	.....	.....
	Virginia	174,118	67,269	10,608	95,485	756
40	Richmond	104,566	38,384	.....	66,182	.....
	Street railway, light, and power	83,390	31,694	.....	51,696	.....
	Telephone and telegraph	21,176	6,690	.....	14,486	.....
65	Norfolk	69,552	28,885	10,608	29,303	756
	Street railway and light	54,227	21,897	4,500	27,074	756
	Light	4,947	2,947	2,000	.....	.....
	Telephone and telegraph	10,378	4,041	4,108	2,229	.....
	West Virginia	26,731	22,000	.....	4,731	.....
118	Wheeling	26,731	22,000	.....	4,731	.....
	Street railway	17,761	13,030	.....	4,731	.....
	Light and heat	4,379	4,379	.....	.....	.....
	Telephone and telegraph	4,591	4,591	.....	.....	.....
	South Carolina	$25,714	$17,185	$2,950	$4,332	$1,247
83	Charleston	25,714	17,185	2,950	4,332	1,247
	Street railway	7,274	6,027	750	.....	497
	Light and power	11,019	10,019	1,000	.....	.....
	Telephone and telegraph	5,046	.....	700	4,332	14
	Water and light	2,375	1,139	500	.....	736
	Georgia	243,450	163,619	14,842	24,259	40,730
39	Atlanta	165,812	108,261	1,700	21,851	34,000
	Street railway	128,386	74,210	500	21,176	32,500
	Light and power	20,664	18,964	200	.....	1,500
	Telephone and telegraph	16,762	15,087	1,000	675	.....
64	Savannah	44,180	25,758	11,692	.....	6,730
	Street railway	27,971	13,536	7,705	.....	6,730
	Light and power	11,854	10,688	1,166	.....	.....
	Telephone and telegraph	4,355	1,534	2,821	.....	.....
108	Augusta	19,037	15,679	950	2,408	.....
	Street railway and light	11,908	10,241	.....	1,667	.....
	Light	4,173	3,873	300	.....	.....
	Telephone and telegraph	2,956	1,565	650	741	.....
149	Macon	14,421	13,921	500	.....	.....
	Street railway and light	6,571	6,571	.....	.....	.....
	Water and gas	4,792	4,792	.....	.....	.....
	Telephone and telegraph	3,058	2,558	500	.....	.....
	Florida	55,552	15,582	850	12,341	26,779
129	Jacksonville	55,552	15,582	850	12,341	26,779
	Street railway	49,562	11,264	200	11,319	26,779
	Light and power	2,929	2,779	150	.....	.....
	Telephone and telegraph	3,061	1,539	500	1,022	.....

III.—CITIES IN STATES OF THE NORTH CENTRAL DIVISION.

	Ohio	$1,461,784	$1,010,752	$2,510	$363,694	$84,828
8	Cleveland	531,651	468,775	.....	62,876	.....
	Street railway	198,510	196,934	.....	1,576	.....
	Light	271,885	210,585	.....	61,300	.....
	Telephone and telegraph	61,256	61,256	.....	.....	.....
12	Cincinnati	523,558	240,254	2,310	280,994	.....
	Street railway	338,893	64,192	2,310	272,391	.....
	Light	131,928	123,479	.....	8,449	.....
	Telephone and telegraph	52,737	52,583	.....	154	.....
25	Toledo	150,586	78,915	.....	.....	71,671
	Street railway and light	117,174	51,153	.....	.....	66,021
	Light and heat	9,976	4,326	.....	.....	5,650
	Telephone and telegraph	23,436	23,436	.....	.....	.....
27	Columbus	96,052	91,568	.....	4,484	.....
	Street railway	55,984	55,234	.....	750	.....
	Light and heat	19,364	15,630	.....	3,734	.....
	Telephone and telegraph	20,704	20,704	.....	.....	.....
	Ohio—Continued.					
41	Dayton	$76,270	$50,296	.....	$14,780	$11,194
	Street railway	48,225	22,339	.....	14,780	11,106
	Light and power	18,025	17,937	.....	.....	88
	Telephone	10,020	10,020	.....	.....	.....
84	Youngstown	21,020	18,497	.....	560	1,963
	Street railway	6,602	5,378	.....	560	664
	Light and heat	9,212	8,920	.....	.....	292
	Telephone and telegraph	5,206	4,199	.....	.....	1,007
87	Akron	26,398	26,398	.....	.....	.....
	Street railway	7,389	7,389	.....	.....	.....
	Light and power	6,895	6,895	.....	.....	.....
	Telephone and telegraph	5,154	5,154	.....	.....	.....
	Water	6,960	6,960	.....	.....	.....
114	Springfield	20,448	20,248	$200	.....	.....
	Street railway	7,642	7,442	200	.....	.....
	Light, power, and heat	5,333	5,333	.....	.....	.....
	Telephone and telegraph	7,473	7,473	.....	.....	.....

TABLE 37.—RECEIPTS FROM PUBLIC SERVICE CORPORATIONS: 1908—Continued.

[The cities in each state are arranged in the order of their size. The number assigned to each city corresponds with that used for the same city in the other tables of this report. For a text discussion of this table, see page 67.]

III.—CITIES IN STATES OF THE NORTH CENTRAL DIVISION—Continued.

City number.	CITY, AND CLASS OF CORPORATION.	RECEIPTS. Total.	Taxes.	Licenses.	Public service privileges.	Reimbursements.
	Ohio—Continued.					
128	Canton	$15,801	$15,801	.....	.....	.....
	Street railway	4,632	4,632	.....	.....	.....
	Light and heat	5,442	5,442	.....	.....	.....
	Telephone and telegraph	5,727	5,727	.....	.....	.....
	Indiana	378,690	269,089	$1,182	$106,132	$2,287
19	Indianapolis	283,820	191,302	.....	92,518	.....
	Street railway	139,202	104,240	.....	34,962	.....
	Light and heat	66,442	25,933	.....	40,509	.....
	Telephone and telegraph	47,235	30,188	.....	17,047	.....
	Water	30,941	30,941	.....	.....	.....
2	Evansville	44,168	31,109	.....	12,013	1,046
	Street railway	13,546	6,855	.....	5,653	1,038
	Light and power	22,125	20,294	.....	1,831	.....
	Telephone and telegraph	8,497	3,960	.....	4,529	8
86	Terre Haute	28,756	27,953	.....	576	227
	Street railway and light	7,643	7,506	.....	.....	137
	Light and heat	5,849	5,183	.....	576	90
	Telephone and telegraph	7,155	7,155	.....	.....	.....
	Water	8,109	8,109	.....	.....	.....
88	Fort Wayne	13,596	11,319	1,182	525	570
	Street railway, light, and power	8,183	6,456	1,182	500	45
	Light and power	2,587	2,062	.....	.....	525
	Telephone and telegraph	2,826	2,801	.....	25	.....
99	South Bend	8,350	7,406	.....	500	444
	Street railway	2,666	2,332	.....	.....	334
	Light and power	2,223	2,113	.....	.....	110
	Telephone and telegraph	3,461	2,961	.....	500	.....
	Illinois	5,277,125	2,772,744	84,183	2,254,938	165,260
2	Chicago	5,171,359	2,699,853	83,883	2,222,780	164,843
	Street railway	3,182,774	1,287,910	83,883	1,652,570	158,411
	Light and power	1,452,705	1,177,124	.....	270,119	5,462
	Telephone	444,429	154,452	.....	289,007	970
	Subway	91,451	80,367	.....	11,084	.....
69	Peoria	28,246	26,829	.....	1,000	417
	Street railway	6,424	6,213	.....	.....	211
	Light and power	10,128	9,922	.....	.....	206
	Telephone and telegraph	7,728	6,728	.....	1,000	.....
	Water	3,966	3,966	.....	.....	.....
109	East St. Louis [1]	.....	.....	.....	.....	.....
119	Springfield	14,299	13,999	300	.....	.....
	Street railway	4,971	4,671	300	.....	.....
	Light, power, and heat	3,496	3,496	.....	.....	.....
	Telephone and telegraph	5,832	5,832	.....	.....	.....
125	Quincy	17,319	16,082	.....	1,237	.....
	Street railway	3,864	3,544	.....	320	.....
	Light and heat	4,068	4,068	.....	.....	.....
	Telephone	3,039	2,122	.....	917	.....
	Water	6,348	6,348	.....	.....	.....
136	Rockford	11,175	9,571	.....	1,604	.....
	Street railway	2,830	2,830	.....	.....	.....
	Light and heat	6,099	5,215	.....	884	.....
	Telephone and telegraph	2,246	1,526	.....	720	.....
	Illinois—Continued.					
148	Joliet	$34,727	$6,410	.....	$28,317	.....
	Street railway	1,530	530	.....	1,000	.....
	Light and power	29,000	3,000	.....	26,000	.....
	Telephone and telegraph	4,197	2,880	.....	1,317	.....
	Michigan	183,104	144,974	$288	819	$37,023
11	Detroit [1]	.....	.....	.....	.....	.....
44	Grand Rapids	90,880	85,277	288	814	[2] 4,501
	Street railway	39,663	37,130	288	.....	.....
	Light and power	49,087	46,831	.....	.....	.....
	Electric alarm	314	.....	.....	314	.....
	Water	1,316	1,316	.....	.....	.....
	Messenger service	500	.....	.....	500	.....
93	Saginaw	33,126	31,244	.....	5	1,877
	Street railway	13,148	11,309	.....	.....	1,839
	Light and power	19,978	19,935	.....	5	38
	Telephone [3]	.....	.....	.....	.....	.....
123	Bay City	39,637	16,150	.....	.....	23,487
	Street railway	33,206	9,719	.....	.....	23,487
	Light and power	6,431	6,431	.....	.....	.....
142	Kalamazoo	19,461	12,303	.....	.....	7,158
	Street railway	11,521	4,363	.....	.....	7,158
	Light and power	7,940	7,940	.....	.....	.....
	Wisconsin	511,970	38,047	418,202	55,127	594
13	Milwaukee	435,303	.....	381,176	54,127	.....
	Street railway, light, power, and heat	406,122	.....	351,995	54,127	.....
	Telephone	29,181	.....	29,181	.....	.....
127	Superior	16,374	9,767	6,607	.....	.....
	Street railway	5,025	.....	5,025	.....	.....
	Light, power, and water	9,823	9,767	56	.....	.....
	Telephone	1,526	.....	1,526	.....	.....
145	Racine	21,798	6,530	15,268	.....	.....
	Street railway and light	13,280	.....	13,280	.....	.....
	Telephone	1,988	.....	1,988	.....	.....
	Water	6,530	6,530	.....	.....	.....
152	Oshkosh	15,797	10,853	3,944	1,000	.....
	Street railway	3,245	.....	2,245	1,000	.....
	Light and power	5,689	5,689	.....	.....	.....
	Telephone	1,699	.....	1,699	.....	.....
	Water	5,164	5,164	.....	.....	.....
157	La Crosse	22,698	10,897	11,207	.....	594
	Street railway	6,582	.....	6,282	.....	300
	Light and power	14,193	10,897	3,002	.....	294
	Telephone	1,923	.....	1,923	.....	.....
	Minnesota	564,240	423,457	8,780	78,266	53,737
17	Minneapolis	303,983	260,345	6,300	.....	37,338
	Street railway	240,471	197,073	6,300	.....	37,098
	Light and power	63,512	63,272	.....	.....	240
	Telephone [3]	.....	.....	.....	.....	.....
21	St. Paul	227,086	131,747	2,480	76,460	16,399
	Street railway	121,048	102,169	2,480	.....	16,399
	Light and heat	106,038	29,578	.....	76,460	.....
	Telephone [1]	.....	.....	.....	.....	.....
63	Duluth	33,171	31,365	.....	1,806	.....
	Street railway	24,061	24,061	.....	.....	.....
	Light and power	7,304	7,304	.....	.....	.....
	Telephone	1,806	.....	.....	1,806	.....

[1] Data not reported. [2] This amount represents receipts from the several public utility corporations and can not be segregated. [3] Pay a state tax only.

TABLE 37.—RECEIPTS FROM PUBLIC SERVICE CORPORATIONS: 1908—Continued.

[The cities in each state are arranged in the order of their size. The number assigned to each city corresponds with that used for the same city in the other tables of this report. For a text discussion of this table, see page 67.]

III.—CITIES IN STATES OF THE NORTH CENTRAL DIVISION—Continued.

City number.	CITY, AND CLASS OF CORPORATION.	RECEIPTS. Total.	Taxes.	Licenses.	Public service privileges.	Reimbursements.
	Iowa	$198,036	$175,014	$800	$22,222	
54	Des Moines	95,716	82,731		12,985	
	Street railway	25,561	25,050		511	
	Light and power	44,150	31,676		12,474	
	Telephone and telegraph	5,130	5,130			
	Water	20,875	20,875			
103	Sioux City	36,666	26,629	800	9,237	
	Street railway	11,425	10,625	800		
	Light and heat	20,558	13,225		7,333	
	Telephone and telegraph	4,683	2,779		1,904	
105	Dubuque	23,019	23,019			
	Street railway and light	19,931	19,931			
	Telephone and telegraph	3,088	3,088			
116	Davenport	42,635	42,635			
	Street railway	20,275	20,275			
	Light and heat	20,576	20,576			
	Telephone and telegraph	584	584			
	Bridge and ferry	1,200	1,200			
	Missouri	1,727,023	1,140,183	1,156	567,650	$18,034
4	St. Louis	1,275,105	877,548	256	380,704	16,597
	Street railway	581,503	430,765	256	134,109	16,373
	Light and power	468,380	342,424		125,848	108
	Telephone and telegraph	177,862	57 999		119,747	116
	Subway	1,360	360		1,000	
	Bridge	46,000	46,000			
24	Kansas City	403,221	215,338		186,446	1,437
	Street railway	311,344	187,437		123,907	
	Light and heat	58,561	21,189		36,497	875
	Telephone	32,448	6,712		25,174	562
	Subway	138			138	
	Bridge	730			730	
36	St. Joseph	41,007	39,607	900	500	
	Street railway	23,207	22,307	900		
	Light, power, and heat	10,370	10,370			
	Telephone and telegraph	2,325	1,825		500	
	Water	5,105	5,105			
	Missouri—Continued.					
132	Joplin	$7,690	$7,690			
	Street railway	2,982	2,982			
	Light and power	734	734			
	Telephone	1,394	1,394			
	Water	2,580	2,580			
	Nebraska	279,331	226,882		$52,449	
32	Omaha	219,223	181,722		37,501	
	Street railway	70,564	70,564			
	Light and heat	101,251	63,750		37,501	
	Telephone and telegraph	11,080	11,080			
	Water	36,328	36,328			
92	Lincoln	41,094	29,832		11,262	
	Street railway and power	17,197	13,136		4,061	
	Light, power, and heat	11,064	9,634		1,430	
	Telephone and telegraph	12,833	7,062		5,771	
124	South Omaha	19,014	15,328		3,686	
	Street railway	6,388	6,388			
	Light and power	7,277	3,931		3,346	
	Telephone and telegraph	1,728	1,728			
	Water	3,621	3,281		340	
	Kansas	147,260	118,844	$1,300	27,116	
57	Kansas City	91,641	63,350	1,300	26,991	
	Street railway	46,604	31,574		15,030	
	Light and power	25,602	14,868	800	9,934	
	Telephone	8,156	6,677	100	1,379	
	Bridge (viaduct)	3,909	3,261		648	
	Water	7,370	6,970	400		
111	Topeka	37,773	37,648		125	
	Street railway	11,194	11,194			
	Light and power	20,584	20,459		125	
	Telephone and telegraph	5,995	5,995			
122	Wichita	17,846	17,846			
	Street railway, light, and power	10,047	10,047			
	Telephone	2,372	2,372			
	Water	5,427	5,427			

GROUP IV.—CITIES IN STATES OF THE SOUTH CENTRAL DIVISION.

City number.	CITY, AND CLASS OF CORPORATION.	RECEIPTS. Total.	Taxes.	Licenses.	Public service privileges.	Reimbursements.
	Kentucky	$293,864	$284,575	$600	$8,181	$508
20	Louisville	261,157	257,476		3,681	
	Street railway	165,478	163,978		1,500	
	Light and heat	63,698	63,698			
	Telephone	31,981	29,800		2,181	
91	Covington	18,576	14,029		4,500	47
	Street railway	9,578	5,050		4,500	28
	Light, power, and heat	6,301	6,282			19
	Telephone	2,697	2,697			
155	Newport	14,131	13,070	600		461
	Street railway	8,158	7,197	500		461
	Light, power, and heat	4,561	4,461	100		
	Telephone	1,412	1,412			
	Tennessee	324,103	248,006	9,930	53,084	13,083
31	Memphis	127,482	117,750	5,577		4,155
	Street railway	71,540	67,830	3,377		333
	Light and power	47,106	41,084	2,200		3,822
	Telephone and telegraph	8,836	8,836			
	Tennessee—Continued.					
43	Nashville	$138,372	$79,549	$1,450	$48,445	$8,928
	Street railway and electric light	99,765	60,227	750	31,690	7,098
	Light	30,116	13,283	700	15,204	929
	Telephone and telegraph	8,491	6,039		1,551	901
137	Knoxville	28,374	23,483	1,402	3,489	
	Street railway and electric light	8,600	7,948	652		
	Light	7,074	3,235	350	3,489	
	Telephone and telegraph	2,637	2,637			
	Water	10,063	9,663	400		
144	Chattanooga	29,875	27,224	1,501	1,150	
	Street railway	13,496	12,620	226	650	
	Light	10,410	9,035	875	500	
	Telephone and telegraph	1,715	1,715			
	Water	4,254	3,854	400		
	Alabama	150,051	63,533	71,150	11,366	4,002
97	Birmingham	94,044	36,491	55,850		1,703
	Street railway, light, power, and heat	67,301	29,598	36,000		1,703
	Telephone and telegraph	7,436	2,586	4,850		
	Water	19,307	4,307	15,000		

TABLE 37.—RECEIPTS FROM PUBLIC SERVICE CORPORATIONS: 1908—Continued.

[The cities in each state are arranged in the order of their size. The number assigned to each city corresponds with that used for the same city in the other tables of this report. For a text discussion of this table, see page 67.]

IV.—CITIES IN STATES OF THE SOUTH CENTRAL DIVISION—Continued.

City number.	CITY, AND CLASS OF CORPORATION.	RECEIPTS. Total.	Taxes.	Licenses.	Public service privileges.	Reimbursements.
	Alabama—Continued.					
107	Mobile	$43,868	$20,200	$11,000	$11,366	$1,302
	Street railway	12,778	8,742	2,500	1,536	.....
	Light and power	23,821	9,656	3,250	9,613	1,302
	Telephone	7,269	1,802	5,250	217	.....
115	Montgomery	12,139	6,842	4,300	.....	997
	Street railway	6,937	3,440	2,500	.....	997
	Light, power, and water	3,556	2,806	750	.....	.....
	Telephone and telegraph	1,646	596	1,050	.....	.....
	Louisiana	470,860	393,057	21,920	46,526	9,357
14	New Orleans	470,860	393,057	21,920	46,526	9,357
	Street railway and light	327,681	282,803	15,114	22,943	6,821
	Light, heat, and power	56,045	52,657	2,738	500	150
	Telephone, telegraph, and burglar alarm	56,697	35,921	3,285	17,491	.....
	Water	20,767	17,718	663	.....	2,386
	Ferry	7,714	2,748	120	4,846	.....
	Pipe line	1,956	1,210	.....	746	.....
	Texas	255,477	219,682	.....	15,945	19,850
73	San Antonio	76,439	73,118	.....	.....	3,321
	Street railway	22,626	19,453	.....	.....	3,173
	Light and power	19,882	19,734	.....	.....	148
	Telephone and telegraph	6,243	6,243	.....	.....	.....
	Water	27,688	27,688	.....	.....	.....
79	Houston	56,431	44,249	.....	7,292	4,890
	Street railway	25,109	12,927	.....	7,292	4,890
	Light and power	21,116	21,116	.....	.....	.....
	Telephone and telegraph	10,206	10,206	.....	.....	.....
	Texas—Continued.					
85	Dallas	$76,048	$68,620	.....	$7,428	.....
	Street railway	47,888	42,885	.....	5,003	.....
	Light and power	9,028	8,378	.....	650	.....
	Telephone and telegraph	19,132	17,357	.....	1,775	.....
138	Galveston	27,742	15,001	.....	1,225	$11,516
	Street railway	18,716	7,200	.....	.....	11,516
	Light and power	4,716	4,716	.....	.....	.....
	Telephone and telegraph	4,310	3,085	.....	1,225	.....
158	Fort Worth	18,817	18,694	.....	.....	123
	Street railway	9,466	9,349	.....	.....	117
	Light and power	1,100	1,094	.....	.....	6
	Telephone and telegraph	8,251	8,251	.....	.....	.....
	Oklahoma	27,735	27,410	$325	.....	.....
141	Oklahoma City	27,735	27,410	325	.....	.....
	Street railway	7,597	7,472	125	.....	.....
	Light and power	11,916	11,816	100	.....	.....
	Telephone and telegraph	8,222	8,122	100	.....	.....
	Arkansas	25,383	16,621	3,204	5,458	100
117	Little Rock	25,383	16,621	3,204	5,458	100
	Street railway and electric light	12,956	7,267	981	4,708	.....
	Gas light	2,484	1,884	.....	500	100
	Telephone and telegraph	5,949	3,376	2,223	50	.....
	Water	3,994	3,794	.....	200	.....

V.—CITIES IN STATES OF THE WESTERN DIVISION.

City number.	CITY, AND CLASS OF CORPORATION.	RECEIPTS. Total.	Taxes.	Licenses.	Public service privileges.	Reimbursements.
	Montana	$35,248	$18,706	$4,081	$12,461	.....
100	Butte	35,248	18,706	4,081	12,461	.....
	Street railway	7,633	5,172	.....	2,461	.....
	Light, heat, and power	16,641	6,041	600	10,000	.....
	Telephone and telegraph	6,446	3,415	3,031	.....	.....
	Water	4,528	4,078	450	.....	.....
	Colorado	391,053	269,585	.....	110,034	$11,434
26	Denver	369,675	253,413	.....	110,034	6,228
	Street railway	151,016	87,235	.....	60,034	3,747
	Light, power, and heat	119,945	68,934	.....	50,000	1,011
	Telephone and telegraph	30,728	30,444	.....	.....	284
	Water	67,986	66,800	.....	.....	1,186
154	Pueblo	21,378	16,172	.....	.....	5,206
	Street railway and light	15,325	10,750	.....	.....	4,575
	Light and heat	2,145	2,145	.....	.....	.....
	Telephone	3,908	3,277	.....	.....	631
	Utah	53,148	51,061	.....	1,705	382
76	Salt Lake City	53,148	51,061	.....	1,705	382
	Street railway and light	32,530	31,748	.....	400	382
	Light, power, and heat	4,466	4,466	.....	.....	.....
	Telephone and telegraph	16,152	14,847	.....	1,305	.....
	Washington	$392,216	$301,607	.....	$75,791	$14,818
30	Seattle	258,383	194,752	.....	50,163	13,468
	Street railway	176,996	116,660	.....	50,163	10,173
	Light and power	54,423	52,726	.....	.....	1,697
	Telephone and telegraph	26,964	25,366	.....	.....	1,598
80	Tacoma	71,528	52,571	.....	18,957	.....
	Street railway and power	39,188	22,332	.....	16,856	.....
	Light, heat, and power	16,053	13,952	.....	2,101	.....
	Telephone and telegraph	15,704	15,704	.....	.....	.....
	Water	583	583	.....	.....	.....
95	Spokane	62,305	54,284	.....	6,671	1,350
	Street railway	20,290	18,037	.....	903	1,350
	Light and power	34,586	28,818	.....	5,768	.....
	Telephone and telegraph	7,429	7,429	.....	.....	.....
	Oregon	119,361	92,106	$4,451	22,804	.....
37	Portland	119,361	92,106	4,451	22,804	.....
	Street railway and power	73,013	48,318	2,991	21,704	.....
	Light	31,398	30,898	500	.....	.....
	Telephone and telegraph	14,818	12,758	960	1,100	.....
	Water	132	132	.....	.....	.....

TABLE 37.—RECEIPTS FROM PUBLIC SERVICE CORPORATIONS: 1908—Continued.

[The cities in each state are arranged in the order of their size. The number assigned to each city corresponds with that used for the same city in the other tables of this report. For a text discussion of this table, see page 67.]

V.—CITIES IN STATES OF THE WESTERN DIVISION—Continued.

City number.	CITY, AND CLASS OF CORPORATION.	RECEIPTS. Total.	Taxes.	Licenses.	Public service privileges.	Reimbursements.
	California	$1,197,231	$1,028,962	$31,947	$103,050	$33,272
10	San Francisco	614,644	530,376	8,486	75,782	.....
	Street railway	291,731	210,885	8,486	72,360	.....
	Light and power	121,470	121,470	.....	.....	.....
	Telephone and telegraph	63,964	63,964	.....	.....	.....
	Water	133,440	133,440	.....	.....	.....
	Sanitary reduction works	4,039	617	.....	3,422	.....
28	Los Angeles	460,140	388,627	23,461	18,072	29,980
	Street railway	254,035	197,745	23,461	2,849	29,980
	Light and power	132,278	132,278	.....	.....	.....
	Telephone and telegraph	73,827	58,604	.....	15,223	.....
60	Oakland	103,251	95,489	.....	4,470	3,292
	Street railway	50,811	43,125	.....	4,470	3,216
	Light and heat	11,989	11,964	.....	.....	25
	Telephone and telegraph	14,548	14,497	.....	.....	51
	Water	25,903	25,903	.....	.....	.....
	California—Continued.					
153	Sacramento	$19,196	$14,470	.....	$4,726	.....
	Street railway and light	9,888	9,662	.....	226	.....
	Light and heat	5,599	1,099	.....	4,500	.....
	Telephone and telegraph	3,709	3,709	.....	.....	.....
	Porto Rico	$5,939	$5,939	.....	.....	.....
	San Juan	5,939	5,939	.....	.....	.....
	Street railway and light	4,244	4,244	.....	.....	.....
	Light and power	1,364	1,364	.....	.....	.....
	Telephone	331	331	.....	.....	.....

TABLE 38.—COSTS AND RECEIPTS FOR SCHOOLS, TOTAL AND PER CAPITA: 1908.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 70.]

City number.	CITY.	COST OF MAINTENANCE.								PAYMENTS FOR OUTLAYS.		RECEIPTS FROM SUBVENTIONS, GRANTS, TUITION, ETC.	
		Aggregate.		Payments for expenses.				Interest on value of school buildings, grounds, and equipment.					
				For salaries of teachers.		All other.							
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
	Grand total	$130,921,884	$5.44	$82,301,780	$3.42	$30,786,073	$1.28	$17,834,031	$0.74	$36,774,911	$1.53	$20,585,151	$0.86
	Group I	79,451,455	5.82	50,769,594	3.72	18,471,706	1.35	10,210,155	0.75	24,403,251	1.79	9,244,007	0.68
	Group II	23,675,518	5.19	15,064,224	3.30	5,304,998	1.16	3,306,296	0.72	5,696,198	1.25	4,842,352	1.06
	Group III	15,725,060	4.82	9,453,718	2.90	3,955,096	1.21	2,316,246	0.71	3,432,706	1.05	3,944,367	1.21
	Group IV	12,069,851	4.67	7,014,244	2.71	3,054,273	1.18	2,001,334	0.77	3,242,756	1.25	2,554,425	0.99
	GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.												
1	New York, N. Y	$32,131,418	$7.41	$21,565,495	$4.97	$6,724,365	$1.55	$3,841,558	$0.89	$11,245,034	$2.59	$1,895,785	$0.44
2	Chicago, Ill	10,863,624	5.02	6,611,691	3.05	2,536,942	1.17	1,714,991	0.79	2,477,220	1.14	958,092	0.44
3	Philadelphia, Pa	6,157,410	4.13	3,904,678	2.62	1,669,296	1.12	583,436	0.39	1,679,695	1.13	1,031,578	0.69
4	St. Louis, Mo	3,210,731	4.76	1,937,874	2.88	777,428	1.15	495,429	0.74	1,481,376	2.20	391,111	0.58
5	Boston, Mass	4,703,734	7.64	2,939,673	4.77	1,042,669	1.69	721,392	1.17	1,011,374	1.64	73,510	0.12
6	Baltimore, Md	1,987,765	3.50	1,280,370	2.25	538,454	0.95	168,941	0.30	142,253	0.25	544,342	0.96
7	Pittsburg, Pa	3,039,374	5.55	1,596,189	2.92	982,737	1.79	460,448	0.84	848,598	1.55	386,336	0.71
8	Cleveland, Ohio	2,748,670	5.59	1,619,130	3.29	722,100	1.47	407,440	0.83	616,992	1.26	321,253	0.65
9	Buffalo, N. Y	1,864,328	4.76	1,122,865	2.87	470,297	1.20	271,166	0.69	290,167	0.74	152,253	0.39
10	San Francisco, Cal	2,022,149	(1)	1,305,529	(1)	382,824	(1)	333,796	(1)	1,021,674	(1)	724,690	(1)
11	Detroit, Mich	1,928,879	5.13	1,275,731	3.39	414,514	1.10	238,634	0.63	667,215	1.77	686,952	1.83
12	Cincinnati, Ohio	1,819,873	5.21	1,130,754	3.24	448,182	1.28	240,937	0.69	907,200	2.60	222,531	0.64
13	Milwaukee, Wis	1,478,797	4.51	958,753	2.92	355,504	1.08	164,540	0.50	316,750	0.97	279,807	0.85
14	New Orleans, La	1,048,291	3.24	644,304	1.99	298,987	0.93	105,000	0.32	284,212	0.88	197,468	0.60
15	Washington, D. C	2,302,223	7.25	1,460,044	4.60	589,988	1.86	252,191	0.79	782,590	2.47	459	(2)
16	Newark, N. J	2,144,189	7.09	1,416,514	4.69	517,419	1.71	210,256	0.70	630,901	2.09	1,377,840	4.56
	GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.												
17	Minneapolis, Minn	$1,535,802	$5.16	$1,037,634	$3.49	$331,847	$1.12	$166,321	$0.56	$553,143	$1.86	$226,076	$0.76
18	Jersey City, N. J	1,125,417	4.53	725,476	2.92	234,750	0.94	165,191	0.66	264,917	1.07	637,485	2.57
19	Indianapolis, Ind	1,092,455	4.65	706,492	3.01	252,607	1.08	133,356	0.57	183,564	0.78	294,279	1.25
20	Louisville, Ky	809,045	3.47	566,651	2.43	175,559	0.75	66,835	0.29	101,802	0.44	284,380	1.22
21	St. Paul, Minn	863,480	3.97	559,008	2.57	196,972	0.91	107,500	0.49	98,731	0.45	140,090	0.64
22	Providence, R. I	1,068,706	5.03	644,210	3.03	308,394	1.45	116,102	0.55	250,000	1.18	45,420	0.21
23	Rochester, N. Y	880,090	4.56	574,368	2.97	218,481	1.13	87,241	0.45	184,465	0.96	86,089	0.45
24	Kansas City, Mo	1,258,788	6.68	795,178	4.22	279,147	1.48	184,463	0.98	433,234	2.30	125,482	0.67
25	Toledo, Ohio	761,332	4.50	484,175	2.86	160,942	0.95	116,215	0.69	224,326	1.32	91,388	0.54
26	Denver, Colo	1,346,274	8.68	848,454	5.47	254,586	1.64	243,234	1.57	170,005	1.10	71,708	0.46
27	Columbus, Ohio	809,335	5.32	511,085	3.36	176,812	1.16	121,438	0.80	86,655	0.57	92,362	0.61
28	Los Angeles, Cal	1,451,413	(1)	1,036,208	(1)	250,992	(1)	164,213	(1)	228,869	(1)	511,389	(1)
29	Worcester, Mass	844,455	6.30	522,244	3.90	199,633	1.49	122,578	0.92	77,758	0.58	6,724	0.05
30	Seattle, Wash	1,313,887	(1)	805,333	(1)	300,200	(1)	208,354	(1)	567,315	(1)	389,529	(1)
31	Memphis, Tenn	341,493	2.58	214,141	1.62	76,636	0.58	50,716	0.38	93,418	0.70	207,063	1.56
32	Omaha, Nebr	639,989	4.87	383,589	2.92	157,519	1.20	98,881	0.75	156,620	1.19	42,478	0.32
33	New Haven, Conn	647,556	5.15	412,281	3.28	140,244	1.12	95,031	0.76	150,765	1.20	86,155	0.69
34	Scranton, Pa	642,208	5.18	383,588	3.09	153,200	1.24	105,420	0.85	29,057	0.23	108,389	0.87
35	Syracuse, N. Y	646,493	5.23	403,373	3.26	151,253	1.22	91,867	0.74	281,172	2.27	64,142	0.52
36	St. Joseph, Mo	326,363	2.65	196,942	1.60	69,793	0.57	59,628	0.48	182,458	1.48	74,697	0.61
37	Portland, Oreg	818,872	7.02	495,256	4.25	158,427	1.36	165,189	1.42	336,283	2.88	311,417	2.67
38	Paterson, N. J	603,816	5.23	385,827	3.35	136,532	1.18	81,457	0.71	183,749	1.59	251,032	2.18
39	Atlanta, Ga	328,797	3.00	236,390	2.16	50,100	0.46	42,307	0.39	79,199	0.72	65,371	0.60
40	Richmond, Va	302,051	2.80	206,635	1.92	57,334	0.53	38,082	0.35	85,400	0.79	57,360	0.53
41	Dayton, Ohio	552,511	5.17	331,832	3.10	143,913	1.35	76,766	0.72	142,667	1.33	62,649	0.59
42	Fall River, Mass	503,119	4.73	284,648	2.68	135,584	1.28	82,887	0.78	95,211	0.90	14,178	0.13
43	Nashville, Tenn	313,297	2.96	202,789	1.92	70,776	0.67	39,732	0.38	40,382	0.38	222,724	2.10
44	Grand Rapids, Mich	597,152	5.75	394,821	3.80	143,993	1.39	58,338	0.56	231,366	2.23	199,048	1.92
45	Hartford, Conn	662,518	6.55	367,925	3.64	163,390	1.62	131,203	1.30	138,825	1.37	59,630	0.59
46	Cambridge, Mass	588,804	5.84	347,671	3.45	155,382	1.54	85,751	0.85	44,842	0.45	13,598	0.13

[1] Per capita average not computed, because no reliable estimate of population could be made.
[2] Less than 1 cent.

TABLE 38.—COSTS AND RECEIPTS FOR SCHOOLS, TOTAL AND PER CAPITA: 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 70.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

City number.	CITY.	COST OF MAINTENANCE.								PAYMENTS FOR OUTLAYS.		RECEIPTS FROM SUBVENTIONS, GRANTS, TUITION, ETC.	
		Aggregate.		Payments for expenses.				Interest on value of school buildings, grounds, and equipment.					
				For salaries of teachers.		All other.							
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
47	Albany, N. Y.	$419,545	$4.20	$267,375	$2.67	$88,098	$0.96	$56,072	$0.56	.....	.....	$43,649	$0.44
48	Reading, Pa.	347,758	3.65	196,238	2.06	85,026	0.90	65,494	0.69	$4,708	$0.05	86,597	0.91
49	Lowell, Mass.	503,433	5.29	273,518	2.87	152,750	1.61	77,176	0.81	46,182	0.49	9,055	0.10
50	Trenton, N. J.	450,606	4.97	298,812	3.29	107,387	1.18	44,407	0.49	56,039	0.62	377,419	4.16
51	Bridgeport, Conn.	362,007	4.08	213,681	2.41	90,976	1.03	57,350	0.65	59,100	0.67	50,642	0.57
52	Camden, N. J.	465,681	5.30	289,614	3.30	129,669	1.48	46,398	0.53	11,170	0.13	265,986	3.03
53	Wilmington, Del.	275,831	3.15	173,075	1.97	62,118	0.71	40,638	0.46	51,280	0.58	37,043	0.42
54	Des Moines, Iowa	557,783	6.66	338,280	4.04	153,784	1.84	65,719	0.79	58,782	0.70	45,897	0.55
55	Lynn, Mass.	379,680	4.62	226,948	2.76	99,194	1.21	53,547	0.65	43,597	0.53	5,047	0.06
56	New Bedford, Mass.	389,686	4.78	219,933	2.70	110,123	1.35	59,630	0.73	140,171	1.72	9,139	0.11
57	Kansas City, Kans.	304,726	3.77	180,377	2.23	72,929	0.90	51,420	0.64	89,375	1.11	20,001	0.25
58	Springfield, Mass.	615,235	7.65	346,991	4.31	158,166	1.97	110,078	1.37	148,863	1.85	16,425	0.20
59	Troy, N. Y.	355,466	4.62	199,894	2.60	112,940	1.47	42,632	0.55	63,532	0.83	35,430	0.46
60	Oakland, Cal.	697,301	(1)	460,356	(1)	125,669	(1)	111,276	(1)	197,365	(1)	451,943	(1)
61	Lawrence, Mass.	335,362	4.50	208,305	2.80	80,393	1.08	46,664	0.63	9,522	0.13	1,612	0.02
62	Somerville, Mass.	443,249	6.00	289,277	3.92	93,049	1.26	60,923	0.82	18,481	0.25	4,849	0.07
63	Duluth, Minn.	412,688	5.72	212,436	2.95	104,937	1.45	95,315	1.32	87,265	1.21	70,916	0.98
64	Savannah, Ga.	2,933	0.04	.....	.....	433	0.01	2,500	0.04	.....	.....	.....	.....
65	Norfolk, Va.	177,951	2.54	110,858	1.58	40,093	0.57	27,000	0.39	56,205	0.80	30,422	0.43
66	Yonkers, N. Y.	487,320	7.01	287,242	4.13	117,383	1.69	82,695	1.19	208,113	2.99	32,930	0.47
67	Schenectady, N. Y.	285,595	4.12	181,610	2.62	59,722	0.86	44,263	0.64	249,686	3.60	29,717	0.43
68	Hoboken, N. J.	406,170	5.88	249,760	3.61	110,184	1.59	46,226	0.67	96,891	1.40	332,347	4.81
69	Peoria, Ill.	320,771	4.65	197,886	2.87	71,832	1.04	51,053	0.74	99,923	1.45	14,510	0.21
70	Utica, N. Y.	299,223	4.40	189,442	2.79	79,255	1.17	30,526	0.45	65,933	0.97	33,935	0.50
71	Manchester, N. H.	191,969	2.85	111,169	1.65	46,557	0.69	34,243	0.51	22,890	0.34	5,490	0.08
72	Evansville, Ind.	271,769	4.11	177,524	2.69	54,437	0.82	39,808	0.60	180	(2)	93,801	1.42
73	San Antonio, Tex.	270,715	4.11	178,913	2.72	54,912	0.83	36,890	0.56	235,656	3.58	89,443	1.36
74	Elizabeth, N. J.	236,574	3.61	146,284	2.23	64,050	0.98	26,240	0.40	83,993	1.28	256,852	3.92
75	Waterbury, Conn.	323,791	4.94	186,859	2.85	88,925	1.36	48,007	0.73	22,760	0.35	44,690	0.68
76	Salt Lake City, Utah.	508,420	9.46	352,574	5.57	165,335	2.61	80,511	1.27	199,278	3.15	228,422	3.61
77	Wilkes-Barre, Pa.	247,213	3.93	149,573	2.38	65,258	1.04	32,382	0.51	39,946	0.63	50,378	0.80
78	Erie, Pa.	247,440	3.96	143,171	2.29	64,797	1.04	39,472	0.63	89,218	1.43	57,965	0.93
79	Houston, Tex.	261,136	4.23	165,761	2.68	52,508	0.85	42,867	0.69	80,840	1.31	103,188	1.67
80	Tacoma, Wash.	454,926	(1)	267,770	(1)	92,436	(1)	94,720	(1)	119,062	(1)	165,476	(1)
81	Harrisburg, Pa.	289,600	5.03	161,794	2.81	88,096	1.53	39,710	0.69	61,971	1.08	54,910	0.95
82	Portland, Me.	294,945	5.19	174,595	3.07	82,968	1.46	37,382	0.66	104,561	1.84	60,055	1.06
83	Charleston, S. C.	118,939	2.11	58,301	1.03	43,859	0.78	16,779	0.30	47,911	0.85	72,087	1.28
84	Youngstown, Ohio.	294,653	5.22	161,340	2.86	80,351	1.42	52,962	0.94	77,334	1.37	37,226	0.66
85	Dallas, Tex.	277,359	5.05	193,641	3.53	41,808	0.76	41,910	0.76	142,796	2.60	96,389	1.76
86	Terre Haute, Ind.	294,136	5.39	166,255	3.04	88,329	1.62	39,552	0.72	10,882	0.20	206,716	3.79
87	Akron, Ohio.	288,335	5.40	170,901	3.20	67,618	1.27	49,816	0.93	39,193	0.73	30,314	0.57
88	Fort Wayne, Ind.	222,929	4.19	127,956	2.41	59,521	1.12	35,452	0.67	18,857	0.35	83,403	1.57
89	Holyoke, Mass.	285,006	5.43	163,949	3.12	83,109	1.59	37,888	0.72	30,651	0.58	2,335	0.04
90	Brockton, Mass.	288,499	5.50	172,860	3.30	79,121	1.51	36,518	0.70	44,322	0.85	6,491	0.12
91	Covington, Ky.	151,619	2.97	95,346	1.87	39,473	0.77	16,800	0.33	53,060	1.04	72,745	1.42
92	Lincoln, Nebr.	240,392	4.72	155,777	3.06	59,371	1.17	25,244	0.50	21,297	0.42	16,845	0.33
93	Saginaw, Mich.	278,686	5.48	159,497	3.14	77,098	1.52	42,091	0.83	23,865	0.47	103,635	2.04

[1] Per capita average not computed, because no reliable estimate of population could be made.
[2] Less than 1 cent.

TABLE 38.—COSTS AND RECEIPTS FOR SCHOOLS, TOTAL AND PER CAPITA: 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 70.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

City number.	CITY.	COST OF MAINTENANCE.								PAYMENTS FOR OUTLAYS.		RECEIPTS FROM SUBVENTIONS, GRANTS, TUITION, ETC.	
		Aggregate.		Payments for expenses.				Interest on value of school buildings, grounds, and equipment.					
				For salaries of teachers.		All other.							
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
94	Altoona, Pa.	$232,053	$4.66	$133,905	$2.69	$55,268	$1.11	$42,880	$0.86	$12,476	$0.25	$44,624	$0.90
95	Spokane, Wash.	635,361	(1)	375,925	(1)	155,249	(1)	104,187	(1)	319,761	(1)	179,229	(1)
96	Lancaster, Pa.	164,473	3.36	84,273	1.72	50,095	1.02	30,105	0.61	65,056	1.33	44,080	0.90
97	Birmingham, Ala.	197,807	4.09	122,236	2.53	37,007	0.77	38,564	0.80	4,537	0.09	107,186	2.22
98	Bayonne, N. J.	328,269	6.84	201,249	4.19	85,215	1.78	41,805	0.87	192,475	4.01	236,590	4.93
99	South Bend, Ind.	196,359	4.14	113,553	2.40	47,736	1.01	35,070	0.74	78,531	1.66	66,729	1.41
100	Butte, Mont.	216,398	4.57	129,885	2.74	56,923	1.20	29,590	0.62	74,091	1.56	141,621	2.99
101	McKeesport, Pa.	240,332	5.19	117,454	2.54	68,878	1.49	54,000	1.17	5,404	0.12	41,214	0.89
102	Pawtucket, R. I.	250,551	5.46	140,628	3.07	76,867	1.68	33,056	0.72	72,551	1.58	10,855	0.24
103	Sioux City, Iowa.	245,880	5.39	139,944	3.07	62,003	1.36	43,933	0.96	50,380	1.10	17,327	0.38
104	Johnstown, Pa.	215,716	4.75	115,811	2.55	64,645	1.42	35,260	0.78	85,703	1.89	37,228	0.82
105	Dubuque, Iowa.	141,949	3.13	86,647	1.91	31,018	0.68	24,284	0.54	455	0.01	10,618	0.23
106	Binghamton, N. Y.	174,663	3.87	117,328	2.60	38,251	0.85	19,084	0.42	20,418	0.45	25,190	0.56
107	Mobile, Ala.												
108	Augusta, Ga.												
109	East St. Louis, Ill.	236,735	5.37	127,448	2.89	58,801	1.33	50,486	1.14	74,931	1.70	8,264	0.19
110	Passaic, N. J.	241,894	5.53	146,841	3.36	61,118	1.40	33,935	0.78	38,878	0.89	151,161	3.46
111	Topeka, Kans.	238,504	5.46	150,019	3.43	51,501	1.18	36,984	0.85	46,560	1.07	15,479	0.35
112	Allentown, Pa.	192,427	4.40	99,888	2.29	55,761	1.28	36,778	0.84	64,118	1.47	37,627	0.86
113	Atlantic City, N. J.	213,908	4.92	111,574	2.57	67,398	1.55	34,936	0.80	27,089	0.62	134,222	3.09
114	Springfield, Ohio.	199,689	4.61	111,540	2.57	45,624	1.05	42,525	0.98	33,569	0.77	14,373	0.33
115	Montgomery, Ala.	89,622	2.09	55,919	1.30	13,966	0.33	19,737	0.46	3,353	0.08	20,659	0.48
116	Davenport, Iowa.	260,720	6.13	146,259	3.44	78,011	1.83	36,450	0.86	8,015	0.19	28,857	0.68
117	Little Rock, Ark.	163,389	3.85	91,263	2.15	32,569	0.77	39,557	0.93	109,071	2.57	34,115	0.80
118	Wheeling, W. Va.	181,125	4.28	111,161	2.62	39,190	0.93	30,774	0.73	103,627	2.45	22,306	0.53
119	Springfield, Ill.	222,877	5.29	133,600	3.17	51,428	1.22	37,849	0.90	44,158	1.05	10,110	0.24
120	York, Pa.	181,979	4.44	95,537	2.33	47,032	1.15	39,410	0.96	37,516	0.92	43,023	1.05
121	Malden, Mass.	270,043	6.64	161,731	3.98	64,394	1.58	43,918	1.08	70,507	1.73	3,503	0.09
122	Wichita, Kans.	164,850	4.05	94,440	2.32	43,460	1.07	26,950	0.66	3,384	0.08	9,734	0.24
123	Bay City, Mich.	197,588	4.87	122,698	3.03	45,095	1.11	29,795	0.74	22,116	0.55	101,971	2.52
124	South Omaha, Nebr.	187,222	4.64	100,628	2.49	50,018	1.24	36,576	0.91	33,107	0.82	11,449	0.28
125	Quincy, Ill.	143,524	3.58	87,680	2.19	33,134	0.83	22,704	0.57			8,926	0.22
126	Newcastle, Pa.	169,402	4.25	97,910	2.45	47,822	1.20	23,670	0.59	2,155	0.05	28,396	0.71
127	Superior, Wis.	207,346	5.21	127,671	3.21	53,887	1.35	25,788	0.65	34,760	0.87	23,557	0.59
128	Canton, Ohio.	187,639	4.75	110,685	2.80	46,726	1.18	30,228	0.77	29,819	0.75	26,652	0.67
129	Jacksonville, Fla.												
130	Chester, Pa.	144,406	3.67	78,879	2.01	39,497	1.00	26,030	0.66			33,836	0.86
131	Chelsea, Mass.	189,061	4.82	118,785	3.03	51,336	1.31	18,940	0.48	133,705	3.41	1,889	0.05
132	Joplin, Mo.	136,897	3.52	74,213	1.91	44,450	1.14	18,234	0.47	41,946	1.08	13,186	0.34
133	Newton, Mass.	371,086	9.57	217,870	5.62	92,337	2.38	60,879	1.57	270,941	6.99	4,862	0.13
134	Salem, Mass.	171,293	4.43	104,493	2.71	45,194	1.17	21,606	0.56	177,573	4.60	4,035	0.10
135	Haverhill, Mass.	213,133	5.58	128,605	3.36	55,563	1.45	28,965	0.76	76,110	1.99	3,413	0.09
136	Rockford, Ill.	197,396	5.28	110,778	2.97	52,962	1.42	33,656	0.90	64,384	1.72	15,035	0.40
137	Knoxville, Tenn.	97,484	2.62	64,853	1.74	20,023	0.54	12,608	0.34	14,328	0.39	63,357	1.70
138	Galveston, Tex.	111,219	3.08	66,315	1.84	18,150	0.50	26,754	0.74			41,479	1.15
139	Elmira, N. Y.	163,506	4.57	98,088	2.74	41,730	1.17	23,688	0.66	1,835	0.05	21,682	0.61
140	New Britain, Conn.	174,305	4.90	86,046	2.42	57,163	1.61	31,096	0.87	36,418	1.02	27,268	0.77
141	Oklahoma City, Okla.	246,768	6.95	138,301	3.89	50,891	1.43	57,576	1.62	196,165	5.52	13,807	0.39
142	Kalamazoo, Mich.	200,683	5.71	117,450	3.34	56,317	1.60	26,916	0.77	117,275	3.34	60,628	1.72
143	Woonsocket, R. I.	116,188	3.36	65,851	1.90	35,260	1.02	15,077	0.44	9,469	0.27	12,477	0.36
144	Chattanooga, Tenn.	110,602	3.20	67,253	1.95	19,223	0.56	24,126	0.70	16,122	0.47	69,672	2.02
145	Racine, Wis.	166,286	4.86	108,603	3.18	32,313	0.94	25,370	0.74	32,998	0.96	31,459	0.92
146	Fitchburg, Mass.	164,651	4.85	93,551	2.76	42,575	1.26	28,525	0.84	26,722	0.79	2,620	0.08
147	Auburn, N. Y.	153,717	4.54	89,499	2.65	31,976	0.95	32,242	0.95	7,814	0.23	20,549	0.61
148	Joliet, Ill.	147,205	4.44	79,593	2.40	37,737	1.14	29,875	0.90	21,025	0.63	5,914	0.18
149	Macon, Ga.												
150	West Hoboken, N. J.	162,848	4.98	91,420	2.80	57,082	1.75	14,346	0.44			92,176	2.82
151	Everett, Mass.	221,809	6.94	127,766	4.00	62,779	1.96	31,264	0.98	6,575	0.21	2,990	0.09
152	Oshkosh, Wis.	123,728	3.87	75,516	2.36	32,089	1.00	16,123	0.50	27,329	0.86	23,840	0.75
153	Sacramento, Cal.	266,584	8.44	169,949	5.38	50,739	1.61	45,896	1.45	104,154	3.30	105,639	3.34
154	Pueblo, Colo.	234,792	7.44	136,503	4.33	48,974	1.55	49,315	1.56	63,831	2.02	49,997	1.58
155	Newport, Ky.	108,591	3.50	55,990	1.81	24,419	0.79	28,182	0.91	1,333	0.04	56,249	1.81
156	Taunton, Mass.	162,054	5.24	96,404	3.12	45,881	1.48	19,769	0.64	20,520	0.66	5,154	0.17
157	La Crosse, Wis.	149,498	5.12	83,550	2.86	45,103	1.55	20,845	0.71	4,213	0.14	25,108	0.86
158	Fort Worth, Tex.	173,767	(1)	104,784	(1)	46,420	(1)	22,563	(1)	1,400	(1)	49,229	(1)
	San Juan, P. R.	134,993	3.73	73,363	2.03	53,202	1.47	8,428	0.23	38,948	1.08	84,910	2.35

[1] Per capita average not computed, because no reliable estimate of population could be made.

TABLE 39.—PAYMENTS FOR SCHOOL EXPENSES

[Cities for which data were not collected are omitted from this table. The cities in each state are arranged in the order of their size, and the

City number.	CITY.	Aggregate.	I.—ADMINISTRATION EXPENSES.							II.—MAINTENANCE EXPENSES OF CITY SCHOOLS.		
			Total.	Board of education.	Superintendent's office.	Finance offices.[1]	Medical inspection and nurses.[2]	Truant officers.	Teachers' pension fund.	Miscellaneous.	Total.	Classified according to purpose.
												Instruction.	Apparatus and supplies.
	Grand total	$55,500,228	$2,861,904	$594,540	$741,591	$272,012	$100,216	$200,355	$163,164	$790,026	$52,409,197	$39,605,749	$2,240,474
	Maine:												
82	Portland	257,563	10,609	.....	3,515	.....	.....	873	.....	6,221	246,954	174,595	14,291
	New Hampshire:												
71	Manchester	157,726	7,015	360	3,582	.....	.....	1,150	.....	1,923	150,711	111,170	7,219
	Massachusetts:												
46	Cambridge	504,753	20,062	.....	11,568	.....	2,607	3,651	1,528	708	484,526	347,671	24,390
49	Lowell	426,258	12,875	.....	5,761	.....	.....	4,291	.....	2,823	404,327	273,518	14,457
56	New Bedford	329,668	16,760	.....	10,525	.....	.....	3,419	.....	2,816	305,908	219,934	18,735
58	Springfield	505,157	20,407	.....	11,790	.....	2,846	2,375	.....	3,396	484,750	346,991	32,296
61	Lawrence	291,197	14,000	.....	4,842	.....	2,500	3,500	.....	3,158	276,483	208,305	11,369
89	Holyoke	248,018	11,781	.....	5,628	.....	900	2,846	.....	2,407	236,237	163,949	11,315
90	Brockton	253,416	8,610	.....	6,054	.....	1,470	715	.....	371	244,806	172,860	19,383
121	Malden	226,655	7,303	.....	5,475	.....	530	1,000	.....	298	219,352	161,731	13,196
133	Newton	310,207	12,089	.....	7,800	.....	.....	1,450	.....	2,839	298,098	217,870	21,039
135	Haverhill	183,961	9,940	.....	3,087	.....	373	796	.....	5,684	174,021	128,605	10,099
156	Taunton	142,285	5,369	.....	2,873	.....	800	750	.....	946	136,916	96,404	4,712
	Rhode Island:												
22	Providence	954,169	46,574	.....	25,323	.....	1,565	3,752	7,309	8,625	901,568	643,611	40,181
143	Woonsocket	97,801	5,863	.....	2,932	.....	150	1,562	.....	1,219	91,938	63,907	4,950
	Connecticut:												
33	New Haven	556,590	27,274	7,823	4,818	713	1,770	1,337	.....	10,813	529,316	412,281	21,908
45	Hartford	535,301	24,747	5,000	3,203	1,867	1,800	1,350	.....	11,527	510,554	367,924	29,023
75	Waterbury	277,849	15,974	2,404	4,950	1,476	976	935	.....	5,233	261,875	187,224	13,718
140	New Britain	143,209	8,278	50	4,531	.....	.....	700	.....	2,997	121,693	86,580	10,688
	New York:												
9	Buffalo	1,594,238	54,380	4,929	13,141	.....	2,600	7,840	15,057	10,813	1,539,858	1,122,966	78,652
35	Syracuse	574,291	25,543	4,578	4,800	.....	4,131	1,920	5,041	5,073	533,248	403,374	18,855
47	Albany	363,556	9,567	.....	7,254	.....	.....	1,674	639	.....	353,907	267,375	19,625
59	Troy	312,860	15,278	2,900	4,950	194	.....	1,500	2,679	3,055	297,382	199,893	7,839
67	Schenectady	242,238	11,045	1,422	3,700	.....	900	1,590	2,746	687	231,193	181,610	6,706
70	Utica	208,696	19,087	.....	4,800	.....	.....	1,800	.....	12,487	249,609	189,442	6,299
147	Auburn	123,028	8,906	1,868	4,321	.....	86	500	.....	2,131	112,703	89,499	3,712
	New Jersey:												
16	Newark	1,940,514	87,502	36,019	21,349	.....	7,246	.....	15,058	7,830	1,836,555	1,410,056	81,973
18	Jersey City	960,226	34,223	3,209	9,179	.....	.....	2,125	3,697	16,013	924,400	725,553	49,399
38	Paterson	523,359	26,624	4,815	3,700	.....	1,500	.....	3,078	13,531	496,735	385,826	11,100
50	Trenton	406,888	20,827	2,680	5,500	.....	1,289	1,185	3,535	6,638	386,061	298,812	27,231
68	Hoboken	360,444	24,620	10,995	4,650	.....	.....	2,200	2,834	3,941	335,324	249,760	18,405
74	Elizabeth	211,284	11,497	2,663	3,600	.....	950	400	1,147	2,737	199,787	146,284	15,732
98	Bayonne	287,089	12,256	4,018	3,000	.....	625	1,000	.....	3,613	274,833	201,250	17,890
110	Passaic	208,759	10,643	3,164	3,540	.....	800	800	838	1,501	198,116	146,841	15,414
113	Atlantic City	181,372	7,645	.....	3,355	1,200	1,200	1,890	.....	.....	173,727	111,573	11,999
	Pennsylvania:												
34	Scranton	552,007	42,644	.....	16,506	13,538	.....	1,179	.....	11,421	509,363	383,589	34,705
77	Wilkes-Barre	221,600	14,262	.....	6,178	6,503	.....	415	.....	1,166	207,338	149,573	16,141
81	Harrisburg	252,760	17,198	4,040	2,800	2,020	850	570	3,872	3,046	235,562	161,795	23,256
	Delaware:												
53	Wilmington	235,293	9,310	.....	8,264	.....	.....	.....	.....	1,046	225,983	173,075	11,677
	Maryland:												
6	Baltimore	1,824,824	101,701	20,474	15,249	.....	6,000	9,020	.....	50,958	1,712,291	1,280,370	98,248
	District of Columbia:												
15	Washington	2,055,914	63,846	13,369	13,750	.....	6,091	2,365	.....	28,271	1,980,018	1,459,194	106,111
	Virginia:												
65	Norfolk	144,720	6,180	1,229	1,615	228	.....	.....	.....	3,108	138,540	110,859	3,155
	West Virginia:												
118	Wheeling	153,297	10,322	1,778	3,328	2,948	.....	900	.....	1,368	142,975	111,161	2,736
	South Carolina:												
83	Charleston	102,161	5,400	.....	2,720	.....	.....	.....	1,493	1,187	74,891	58,301	262
	Georgia:												
64	Savannah	124,860	6,994	.....	4,500	.....	.....	.....	.....	2,494	117,866	107,855	679
	Florida:												
129	Jacksonville	85,088	6,407	330	3,404	2,070	.....	.....	.....	603	78,323	57,436	136
	Ohio:												
8	Cleveland	2,340,983	212,645	14,194	63,952	1,218	.....	9,553	6,178	117,550	2,128,338	1,619,128	32,709
25	Toledo	645,916	24,423	3,800	3,500	800	.....	2,806	.....	13,517	621,493	484,175	39,609
27	Columbus	689,097	28,060	4,970	5,440	1,200	.....	1,650	.....	14,800	660,962	511,092	29,274
128	Canton	158,132	8,563	2,386	3,481	720	.....	840	.....	1,136	149,569	110,685	14,230
	Indiana:												
72	Evansville	232,761	8,622	1,602	4,096	800	.....	840	.....	1,284	223,718	177,524	4,015
	Illinois:												
2	Chicago	9,370,509	558,185	90,925	36,929	201,380	24,701	46,884	67,883	89,483	8,779,054	* 6,607,629	245,481
109	East St. Louis	187,189	14,982	3,500	.....	2,683	.....	2,074	.....	6,725	172,207	127,448	5,902
119	Springfield	185,028	8,108	.....	6,029	.....	.....	780	.....	1,299	176,920	133,600	5,266
136	Rockford	163,741	4,405	1,060	2,770	.....	.....	400	.....	175	159,336	110,778	3,372
148	Joliet	117,329	9,568	2,617	4,512	.....	.....	397	.....	2,042	107,761	79,593	3,195
	Michigan:												
11	Detroit	1,706,859	64,671	.....	29,922	.....	6,750	8,000	12,532	7,467	1,642,188	1,275,730	92,827
44	Grand Rapids	538,899	21,556	2,095	12,782	85	.....	1,320	.....	5,274	517,062	394,822	20,718
93	Saginaw	241,044	14,083	468	6,746	2,823	.....	.....	.....	4,046	225,961	159,497	13,947
123	Bay City	168,253	8,630	500	3,550	250	.....	1,272	.....	3,058	159,623	122,698	6,060
	Wisconsin:												
13	Milwaukee	1,314,257	57,827	19,280	23,541	.....	.....	5,250	.....	9,756	1,253,837	958,754	43,401
145	Racine	140,916	4,426	900	2,700	.....	.....	.....	.....	826	136,490	108,603	6,097
152	Oshkosh	107,605	5,766	16	2,956	.....	.....	585	.....	2,209	101,839	75,517	3,642
	Minnesota:												
17	Minneapolis	1,369,480	23,099	3,123	9,217	.....	.....	2,200	.....	8,559	1,346,381	1,037,633	96,724
21	St. Paul	755,981	16,314	5,962	7,100	.....	.....	900	.....	2,352	739,667	559,009	2,000

[1] Included in Table 4 with payments for "general government" finance offices.
[2] Included in Table 4 with payments for "health conservation."
[3] Included in column for "apparatus and supplies."

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number assigned to each is that used for the same city in the other tables of this report. For a text discussion of this table, see page 71.]

II.—MAINTENANCE EXPENSES OF CITY SCHOOLS—continued.											BI.—ALL OTHER EXPENSES.			City number.
Classified according to purpose—Continued.					Classified according to grades and classes of schools.									
School libraries.	Janitors, engineers, and firemen.	Repairs to buildings and furnishings.	Fuel, water, light, and power.	Miscellaneous.	Kindergarten.	Elementary.	High.	Normal.	Night.	Vacation.	Special.	Total.	Payments to private schools and those of other civil divisions.	Miscellaneous.	
$84,998	$3,854,029	$3,592,309	$2,169,276	$802,302	$1,224,443	$41,071,641	$8,532,483	$341,244	$920,045	$98,724	$220,617	$215,671	$114,800	$100,871	
536	21,330	18,324	13,530	4,348	7,526	193,243	44,837	.....	1,348	.....	.....	.....	.....	.....	82
.....	7,734	9,267	13,725	1,596	2,092	123,438	23,250	.....	1,931	.....	.....	.....	.....	.....	71
.....	42,360	34,221	31,714	4,170	18,311	328,015	120,712	.....	15,831	1,657	.....	165	165	.....	46
.....	46,012	40,890	26,701	2,749	13,476	308,240	58,748	.....	23,863	.....	.....	9,056	8,000	1,056	49
.....	24,543	20,606	17,281	4,809	.....	253,066	32,403	13,668	6,771	.....	.....	7,000	7,000	.....	56
.....	37,450	20,066	34,934	13,013	16,451	334,451	116,891	.....	13,188	.....	3,769	.....	.....	.....	58
.....	19,720	14,240	17,924	4,925	.....	226,178	36,556	.....	12,653	1,096	.....	714	.....	714	61
.....	16,439	23,840	16,501	4,193	9,334	173,576	45,514	.....	7,813	.....	.....	.....	.....	.....	89
275	18,121	10,959	17,101	6,107	.....	180,981	58,647	.....	5,178	.....	.....	.....	.....	.....	90
.....	15,813	9,923	17,793	896	.....	159,706	54,028	.....	5,618	.....	.....	.....	.....	.....	121
.....	16,992	9,593	17,389	15,215	13,134	209,405	71,020	.....	2,882	1,657	.....	20	.....	20	133
.....	11,927	11,203	9,714	2,473	3,355	137,330	30,105	.....	2,447	784	.....	.....	.....	.....	135
.....	10,200	6,763	12,385	6,452	.....	114,553	19,314	.....	3,049	.....	.....	.....	.....	.....	156
812	65,126	88,251	59,223	4,364	29,849	654,861	177,628	.....	39,230	.....	.....	6,027	5,822	205	22
265	7,114	6,797	7,877	1,028	3,058	76,193	10,266	.....	2,421	.....	.....	.....	.....	.....	143
2,270	45,939	8,541	28,146	10,231	24,862	405,828	89,457	.....	7,169	2,000	.....	.....	.....	.....	33
1,744	33,315	27,468	30,606	20,474	32,229	366,282	88,040	.....	19,786	4,217	.....	.....	.....	.....	45
1,120	18,016	22,389	17,610	1,798	5,612	223,077	26,950	.....	6,236	.....	.....	.....	.....	.....	75
727	9,375	3,014	10,122	1,187	5,796	91,961	20,801	.....	3,135	.....	.....	13,238	13,238	.....	140
5,720	93,279	120,183	74,848	44,210	27,183	1,272,160	198,330	3,870	33,823	4,492	.....	.....	.....	.....	9
[a]	38,077	22,651	37,814	12,477	18,000	402,148	106,611	.....	6,079	410	.....	15,500	.....	15,500	35
1,395	21,265	19,695	21,455	3,097	19,750	263,419	60,668	.....	10,070	.....	.....	82	82	.....	47
2,646	21,623	43,154	18,444	3,783	13,415	232,031	48,700	.....	3,236	.....	.....	200	.....	200	59
1,393	10,941	15,567	13,607	1,369	7,111	184,202	35,987	.....	3,893	.....	.....	.....	.....	.....	67
117	21,311	9,910	16,945	5,585	13,363	194,042	38,737	.....	3,467	.....	.....	.....	.....	.....	70
122	8,030	3,007	7,534	799	3,226	86,070	22,599	.....	808	.....	.....	1,419	.....	1,419	147
.....	101,878	168,176	57,903	16,569	.....	1,516,593	155,728	13,591	123,246	27,397	.....	16,457	10,000	6,457	16
170	54,842	51,109	37,504	5,763	.....	823,463	83,393	.....	16,306	1,238	.....	1,603	.....	1,603	18
.....	26,670	60,905	10,067	2,167	.....	426,816	61,764	.....	8,155	.....	.....	.....	.....	.....	38
180	22,540	12,226	14,754	10,318	.....	310,380	55,653	.....	6,295	.....	13,733	.....	.....	.....	50
.....	17,381	33,807	10,427	5,544	16,218	271,227	38,630	1,502	7,747	.....	.....	500	.....	500	68
90	13,913	12,607	9,419	1,742	.....	160,715	26,935	2,453	9,684	.....	.....	.....	.....	.....	74
.....	15,702	24,502	6,494	8,995	7,191	237,826	24,126	.....	5,690	.....	.....	.....	.....	.....	98
58	11,698	11,721	9,377	3,007	.....	161,284	31,406	.....	5,426	.....	.....	.....	.....	.....	110
.....	9,990	11,090	10,736	18,339	.....	143,379	29,107	.....	1,241	.....	.....	.....	.....	.....	113
.....	44,592	16,185	27,320	2,972	16,915	378,589	101,759	.....	12,100	.....	.....	.....	.....	.....	34
.....	14,039	16,444	9,157	1,984	.....	176,965	28,945	.....	1,428	.....	.....	.....	.....	.....	77
.....	20,859	18,240	10,583	829	.....	183,865	49,928	1,022	747	.....	.....	.....	.....	.....	81
.....	13,450	15,780	9,986	2,015	.....	185,345	38,995	.....	1,643	.....	.....	.....	.....	.....	53
.....	120,448	141,676	71,066	483	.....	1,429,100	259,859	.....	23,332	.....	.....	10,832	9,007	1,825	6
5,150	104,377	202,190	83,078	19,918	78,607	1,455,430	386,115	38,503	21,363	.....	.....	12,050	12,050	.....	15
.....	12,591	7,008	3,675	1,192	.....	123,298	14,430	.....	812	.....	.....	.....	.....	.....	65
.....	6,660	13,827	5,459	3,132	.....	127,974	15,001	.....	.....	.....	.....	.....	.....	.....	118
.....	1,600	3,947	10,781	.....	.....	62,795	12,090	.....	.....	.....	.....	21,870	21,870	.....	83
.....	4,929	1,887	1,918	598	.....	98,395	17,957	.....	1,514	.....	.....	.....	.....	.....	64
.....	2,773	8,418	842	[b] 8,718	.....	61,676	16,647	.....	.....	.....	.....	358	358	.....	129
.....	178,622	121,301	83,534	93,044	59,512	1,587,926	370,970	60,185	27,012	12,163	13,570	.....	.....	.....	8
.....	28,229	16,516	28,515	24,449	40,653	477,160	103,680	.....	.....	.....	.....	.....	.....	.....	25
11,018	53,520	27,681	23,769	4,608	.....	483,945	173,493	2,890	634	.....	.....	75	75	.....	27
.....	13,320	5,914	4,985	435	570	118,204	30,795	.....	.....	.....	.....	.....	.....	.....	128
.....	17,948	13,636	5,879	4,716	7,478	171,194	44,140	.....	906	.....	.....	421	.....	421	72
17,237	762,187	766,137	324,861	55,522	209,773	7,150,931	1,073,248	115,355	159,307	15,000	55,440	33,330	260	33,070	2
1,064	21,067	8,697	6,446	1,583	.....	150,059	21,315	.....	833	.....	.....	.....	.....	.....	109
.....	10,918	17,982	4,200	4,954	.....	140,041	31,288	5,083	508	.....	.....	.....	.....	.....	119
.....	15,979	13,609	10,813	4,785	.....	119,826	39,165	.....	345	.....	.....	.....	.....	.....	136
167	11,563	6,038	5,891	1,314	.....	81,500	25,908	.....	353	.....	.....	.....	.....	.....	148
.....	141,773	45,440	48,209	38,209	100,740	1,198,539	297,035	.....	25,581	[b] 10,871	9,422	.....	.....	.....	11
610	33,215	47,382	18,052	2,263	.....	410,329	92,513	.....	8,571	1,476	4,173	281	.....	281	44
4,448	19,795	13,893	11,910	2,471	.....	156,440	64,905	1,270	2,170	.....	1,176	1,000	1,000	.....	93
.....	12,045	10,752	6,426	1,642	.....	122,539	35,533	.....	439	.....	1,112	.....	.....	.....	123
4,307	71,325	99,372	71,372	5,306	63,650	948,029	178,018	.....	19,148	2,550	42,442	2,593	.....	2,593	13
874	9,800	4,067	5,849	1,200	7,952	97,825	26,090	.....	1,601	.....	3,052	.....	.....	.....	145
1,261	8,372	5,759	6,498	790	9,177	69,023	22,100	.....	563	.....	976	.....	.....	.....	152
.....	89,633	57,228	43,809	21,294	7,546	1,084,103	251,518	.....	2,154	1,066	.....	.....	.....	.....	21
8,036	96,555	26,023	30,683	17,361	.....	596,202	141,532	.....	.....	1,933	.....	.....	.....	.....	17

[a] Includes payments for water and light.
[b] Includes $6,412, reported as expense of playgrounds in Table 4.

TABLE 39.—PAYMENTS FOR SCHOOL EXPENSES

[Cities for which data were not collected are omitted from this table. The cities in each state are arranged in the order of their size, and the

City number.	CITY.	Aggregate.	I.—ADMINISTRATION EXPENSES.								II.—MAINTENANCE EXPENSES OF CITY SCHOOLS.		
			Total.	Board of education.	Superintendent's office.	Finance offices.[1]	Medical inspection and nurses.[2]	Truant officers.	Teachers' pension fund.	Miscellaneous.	Total.	Classified according to purpose.	
												Instruction.	Apparatus and supplies.
	Iowa:												
54	Des Moines	$495,745	$18,409	$4,333	$5,217	$875	$790	$1,485	.....	$5,709	$470,515	$338,279	$36,760
103	Sioux City	201,947	10,961	.....	6,544	.....	.....	600	.....	3,817	190,986	139,944	2,844
	Missouri:												
4	St. Louis	2,725,412	259,632	193,806	7,000	7,609	2,500	14,667	.....	33,990	2,457,750	1,937,872	118,349
24	Kansas City	1,075,879	45,651	7,698	8,234	1,530	.....	162	.....	28,027	1,030,228	795,178	19,847
36	St. Joseph	269,754	15,733	6,327	3,932	600	420	900	.....	3,554	254,021	196,942	5,922
132	Joplin	120,349	7,069	300	3,060	1,685	.....	720	.....	1,304	113,280	74,213	5,131
	Nebraska:												
32	Omaha	544,819	27,718	12,948	6,681	1,600	.....	1,296	.....	5,193	516,726	383,589	26,178
92	Lincoln	215,148	9,012	.....	7,481	.....	.....	725	.....	806	206,136	155,777	15,151
124	South Omaha	150,646	8,270	2,100	5,270	.....	.....	900	.....	.....	142,376	100,628	6,422
	Kansas:												
57	Kansas City	253,356	18,674	9,349	4,273	50	.....	936	.....	4,066	234,682	180,377	9,301
111	Topeka	201,870	8,107	1,408	3,400	350	.....	360	.....	2,589	193,763	150,018	5,123
122	Wichita	138,200	6,637	1,371	2,500	300	.....	450	.....	2,016	131,563	94,440	3,687
	Kentucky:												
91	Covington	134,819	11,637	2,111	2,400	.....	.....	1,474	.....	5,652	123,182	95,345	166
155	Newport	80,409	6,242	1,695	2,160	.....	.....	1,200	.....	1,187	74,167	55,990	1,023
	Tennessee:												
31	Memphis	290,777	19,487	5,871	5,400	.....	.....	.....	.....	8,216	271,290	214,141	9,932
43	Nashville	274,065	13,851	1,995	3,000	.....	500	.....	.....	8,356	260,214	202,790	4,893
137	Knoxville	79,172	5,073	.....	3,489	.....	300	.....	.....	1,284	74,099	58,269	898
144	Chattanooga	86,477	4,669	1,340	2,556	.....	.....	.....	.....	773	81,796	67,253	1,513
	Alabama:												
97	Birmingham	159,243	10,490	.....	6,427	.....	.....	.....	.....	4,063	148,753	121,966	3,231
	Louisiana:												
14	New Orleans	952,247	37,416	.....	20,558	3,827	3,900	.....	.....	9,131	913,352	644,303	50,471
	Oklahoma:												
141	Oklahoma City	189,442	11,953	1,945	3,320	250	.....	1,350	.....	5,088	177,489	138,301	8,968
	Arkansas:												
117	Little Rock	128,598	14,918	.....	4,087	6,770	.....	.....	.....	4,061	113,680	91,263	2,947
	Montana:												
100	Butte	189,643	11,879	3,248	3,119	.....	.....	1,221	.....	4,291	174,929	129,885	11,217
	Colorado:												
154	Pueblo	187,327	13,695	2,133	5,756	1,850	.....	1,350	.....	2,606	173,559	136,503	5,674
	Washington:												
30	Seattle	1,114,710	65,480	9,822	13,111	.....	6,997	2,700	.....	32,850	1,045,390	805,333	73,772
80	Tacoma	361,389	21,926	4,466	7,928	.....	.....	720	.....	8,812	339,463	267,770	19,317
95	Spokane	541,795	19,533	6,322	3,500	.....	.....	1,080	.....	8,631	511,641	375,926	41,061
	Oregon:												
37	Portland	671,062	27,114	4,417	9,000	.....	803	1,200	.....	11,694	627,372	495,254	30,517
	California:												
10	San Francisco	1,712,027	63,945	11,960	30,325	.....	.....	.....	$6,020	15,640	1,624,408	1,305,529	12,669
60	Oakland	586,025	14,909	.....	10,968	.....	.....	720	.....	3,221	571,116	460,356	18,689
153	Sacramento	220,688	8,444	.....	4,262	.....	.....	1,063	.....	3,119	212,244	169,948	9,406

[1] Included in Table 4 with payments for "general government" finance offices.
[2] Included in Table 4 with payments for "health conservation."

IN DETAIL FOR SPECIFIED CITIES: 1908—Continued.

number assigned to each is that used for the same city in the other tables of this report. For a text discussion of this table, see page 71.]

II.—MAINTENANCE EXPENSES OF CITY SCHOOLS—continued.												III.—ALL OTHER EXPENSES.			
Classified according to purpose—Continued.					Classified according to grades and classes of schools.										
School libraries.	Janitors, engineers, and firemen.	Repairs to buildings and furnishings.	Fuel, water, light, and power.	Miscellaneous.	Kindergarten.	Elementary.	High.	Normal.	Night.	Vacation.	Special.	Total.	Payments to private schools and those of other civil divisions.	Miscellaneous.	City number.
.....	$37,012	$32,732	$22,233	$3,499	$32,736	$337,895	$95,655	.....	$1,001	$3,228	.....	$6,821	$2,413	$4,408	54
.....	17,162	13,446	12,348	5,242	.....	162,225	28,761	.....	.....	.....	.....	.....	.....	.....	103
$1,643	189,283	103,164	66,916	40,523	162,801	1,747,111	407,571	$57,792	31,766	5,495	$45,214	8,030	.....	8,030	4
.....	61,208	86,943	54,137	12,915	.....	712,675	317,553	.....	.....	.....	.....	.....	.....	.....	24
650	29,369	8,843	12,141	154	.....	208,321	45,700	.....	.....	.....	.....	.....	.....	.....	36
47	6,210	23,297	2,827	1,555	.....	96,816	16,464	.....	.....	.....	.....	.....	.....	.....	132
.....	40,140	37,223	22,558	7,038	37,471	380,203	93,587	.....	5,465	.....	.....	375	375	.....	32
.....	11,352	12,337	7,467	4,032	.....	155,827	50,309	.....	.....	.....	.....	.....	.....	.....	92
.....	15,985	.....	5,936	[a] 13,405	.....	120,704	21,672	.....	.....	.....	.....	.....	.....	.....	124
212	17,876	11,970	12,183	2,763	523	173,380	60,779	.....	.....	.....	.....	.....	.....	.....	57
270	15,246	12,040	10,076	990	1,125	149,104	43,534	.....	.....	.....	.....	.....	.....	.....	111
.....	8,237	16,648	3,577	4,974	.....	108,014	20,960	2,589	.....	.....	.....	.....	.....	.....	122
.....	8,280	14,372	3,025	1,994	7,194	99,949	15,809	.....	230	.....	.....	.....	.....	.....	91
.....	6,240	8,071	1,705	1,138	.....	60,961	13,206	.....	.....	.....	.....	.....	.....	.....	155
227	22,019	13,976	7,986	3,009	.....	246,388	22,909	.....	1,993	.....	.....	.....	.....	.....	31
200	14,385	30,615	4,377	2,954	.....	230,939	26,909	.....	2,366	.....	.....	.....	.....	.....	43
.....	5,204	7,477	1,507	744	.....	60,519	13,580	.....	.....	.....	.....	.....	.....	.....	137
.....	3,834	5,348	2,367	1,481	.....	69,751	12,045	.....	.....	.....	.....	12	.....	12	144
270	9,819	5,615	6,137	1,715	.....	114,305	34,448	.....	.....	.....	.....	.....	.....	.....	97
.....	42,866	105,047	8,942	61,723	41,700	759,912	74,513	21,471	15,756	.....	.....	1,479	.....	1,479	14
.....	9,920	16,755	3,525	.....	4,185	135,813	35,935	.....	1,556	.....	.....	.....	.....	.....	141
.....	6,662	5,878	5,741	1,189	.....	94,655	19,025	.....	.....	.....	.....	.....	.....	.....	117
819	12,390	6,577	10,582	3,459	.....	142,024	32,905	.....	.....	.....	.....	.....	.....	.....	100
50	15,325	8,807	5,823	1,377	8,216	130,617	34,726	.....	.....	.....	.....	73	.....	73	154
.....	69,001	28,397	48,594	20,293	.....	760,424	260,050	.....	22,516	.....	2,400	3,840	.....	3,840	30
599	21,702	11,419	12,527	6,129	.....	257,829	81,634	.....	.....	.....	.....	.....	.....	.....	80
1,547	34,448	17,241	22,196	19,222	.....	390,734	119,425	.....	1,482	.....	.....	.....	.....	.....	95
84	33,682	46,769	15,744	5,322	.....	527,444	82,953	.....	4,460	.....	12,515	16,576	.....	16,576	37
.....	145,379	88,399	29,784	42,648	.....	1,332,016	206,526	.....	72,447	.....	13,419	23,674	23,085	589	10
3,457	29,807	43,620	9,786	5,401	4,710	458,238	98,017	.....	10,151	.....	.....	.....	.....	.....	60
1,111	15,136	9,529	3,279	3,835	10,667	153,462	36,834	.....	10,077	.....	1,204	.....	.....	.....	153

[a] Includes payments for water, light, and power.

TABLE 40.—NUMBER OF PLACES LICENSED FOR THE SALE OF INTOXICATING LIQUORS, TOGETHER WITH THE ANNUAL LICENSE FEE: 1908.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 73.]

City number.	CITY.	Date to which data refer.	SALOONS, HOTELS, RESTAURANTS, AND CLUBS.		WHOLESALE AND RETAIL ESTABLISHMENTS NOT SELLING BY THE DRINK, DISTILLERIES, AND BREWERIES.		PHARMACIES.		Number of inhabitants to each saloon, hotel, restaurant, and club.
			Number.	Annual license fee.[1]	Number.[2]	Annual license fee.[1]	Number.	Annual license fee.	
	Grand total		64,343		4,737		2,429		353
	Group I		39,300		3,062		983		348
	Group II		11,079		596		530		381
	Group III		7,838		530		603		355
	Group IV		6,126		549		313		332
	GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.								
1	New York, N. Y.	Sept. 30, 1908	10,407	[3] $150 to $1,200	1,104	[3] $75 to $750	555	$7.50	417
2	Chicago, Ill.	Apr. 30, 1909	7,152	1,000	491	50 to 100			303
3	Philadelphia, Pa.	May 31, 1909	1,967	1,100	450	250 to 5,000			758
4	St. Louis, Mo.	July 1, 1909	2,166	700					311
5	Boston, Mass.	Nov. 30, 1908	817	500 to 2,800	197	500 to 1,500	208	1.00	754
6	Baltimore, Md.	May 1, 1909	1,844	500	108	80 to 500			308
7	Pittsburg, Pa.	May 1, 1909	796	1,100	162	500 to 1,000			688
8	Cleveland, Ohio.	May —, 1909	1,833	1,000					268
9	Buffalo, N. Y.	Sept. 30, 1908	1,452	750	73	450	49	7.50	270
10	San Francisco, Cal.	June 30, 1909	2,265	500					[4]
11	Detroit, Mich.	May 1, 1909	1,603	500 to 800	22	50 to 500			235
12	Cincinnati, Ohio.	May —, 1909	1,542	1,000					227
13	Milwaukee, Wis.	June 30, 1909	2,033	200	64	200	171	10	161
14	New Orleans, La.	Dec. 31, 1908	1,600	[5] 350 to 2,100	165	70 to 2,625			202
15	Washington, D. C.	Oct. 31, 1908	516	800 to 1,100	132	250 to 300			615
16	Newark, N. J.	Dec. 31, 1908	1,307	400	94	150 to 500			231
	GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.								
17	Minneapolis, Minn.	Dec. 31, 1908	434	$1,000					686
18	Jersey City, N. J.	June 30, 1909	972	500	50	$100 to $750			256
19	Indianapolis, Ind.	Dec. 31, 1908	720	350	12	1,000			326
20	Louisville, Ky.	Aug. —, 1908	981	710					238
21	St. Paul, Minn.	Dec. 31, 1908	402	1,000					541
22	Providence, R. I.	Dec. 24, 1908	[6] 359	$25 to 800	41	1,500	[7] 114	$25.00	502
23	Rochester, N. Y.	Sept. 30, 1908	517	750	27	450	17	7.50	374
24	Kansas City, Mo.	July 4, 1909	621	1,200					304
25	Toledo, Ohio.	May —, 1909	604	1,000					280
26	Denver, Colo.	Dec. 31, 1908	493	25 to 825	72	225	64	1.25	315
27	Columbus, Ohio.	May —, 1909	461	1,000					330
28	Los Angeles, Cal.	June 30, 1909	274	900 to 1,200	87	720 to 900			[4]
29	Worcester, Mass.[8]	Mar. 1, 1909					7	1.00	
30	Seattle, Wash.	Dec. 31, 1908	327	1,000	26	450			[4]
31	Memphis, Tenn.	Dec. 31, 1908	493	850	33	850			266
32	Omaha, Nebr.	Dec. 31, 1908	250	1,000	13	1,000	49	10.00	525
33	New Haven, Conn.	Oct. 31, 1908	398	200 to 450	10	200	73	50.00	316
34	Scranton, Pa.	Apr. 1, 1909	270	1,100	27	500 to 4,000			459
35	Syracuse, N. Y.	Sept. 30, 1908	365	750	18	450	52	7.50	339
36	St. Joseph, Mo.	[9]	183	1,000					672
37	Portland, Oreg.	Dec. 31, 1908	446	300 to 800	39	300 to 600			262
38	Paterson, N. J.	Apr. 30, 1909	499	300	60	300 to 500			231
39	Atlanta, Ga.[10]								
40	Richmond, Va.	Apr. 30, 1909	147	[11] 950	36	150 to 950			734
41	Dayton, Ohio.	May —, 1909	296	1,000					361
42	Fall River, Mass.	Apr. 30, 1909	102	300 to 3,000	5	1,500 to 3,000	43	1.00	1,042
43	Nashville, Tenn.	Dec. —, 1908	112	1,500	19	300 to 1,500			945
44	Grand Rapids, Mich.	Apr. 30, 1909	188	500 to 800	9	75			553
45	Hartford, Conn.	Apr. 30, 1909	165	200 to 450	12	200	59	50.00	613
46	Cambridge, Mass.[8]	Apr. 30, 1909					52	1.00	

[1] Where more than two rates are reported, details of the number of each rate are shown in text tables on page 74.
[2] For a few cities, manufacturing establishments licensed by or paying a tax to the state alone, were not reported.
[3] New York City, prior to consolidation, was composed of many minor civil divisions, in each of which the license fee was fixed in accordance with the population, and under the law was continued after consolidation at the same rates.
[4] Average number not reported, because no reliable estimate of population could be made.
[5] License fee varies according to gross receipts from business done and averages $359.
[6] Data for number of club licenses refer to Nov. 30, 1908.
[7] Number of druggists' licenses in force Nov. 30, 1908.
[8] No license, except to druggists.
[9] Not reported.
[10] No license.
[11] Clubs pay to state a license fee of $2 for each resident member, total to be paid not to exceed $450. Hotels, in addition to the fee of $950, pay to the state a fee of $1 per room.

TABLE 40.—NUMBER OF PLACES LICENSED FOR THE SALE OF INTOXICATING LIQUORS, TOGETHER WITH THE ANNUAL LICENSE FEE: 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 73.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

City number.	CITY.	Date to which data refer.	SALOONS, HOTELS, RESTAURANTS, AND CLUBS.		WHOLESALE AND RETAIL ESTABLISHMENTS NOT SELLING BY THE DRINK, DISTILLERIES, AND BREWERIES.		PHARMACIES.		Number of inhabitants to each saloon, hotel, restaurant, and club.
			Number.	Annual license fee.[1]	Number.[2]	Annual license fee.[1]	Number.	Annual license fee.	
47	Albany, N. Y.	Sept. 30, 1908	311	$750	32	$450	34	$7.50	322
48	Reading, Pa.	Apr. 6, 1909	174	550	26	$350 to 2,500	.....	.....	547
49	Lowell, Mass.	Apr. 30, 1909	97	$50 to 2,800	3	1,500	45	1.00	981
50	Trenton, N. J.	Feb. 28, 1909	292	350	14	500	.....	.....	311
51	Bridgeport, Conn.	Nov. 30, 1908	333	200 to 450	13	200	55	50.00	263
52	Camden, N. J.	Dec. 31, 1908	235	500	35	250	.....	.....	374
53	Wilmington, Del.	(3)	176	300	21	100	7	20.00	498
54	Des Moines, Iowa.	Dec. 31, 1908	97	1,200	.....	.....	.....	.....	863
55	Lynn, Mass.[4]	.....	.....	.....	.....	.....	.....	.....	.....
56	New Bedford, Mass.	Apr. 30, 1909	84	300 to 1,800	5	600	52	1.00	970
57	Kansas City, Kans.[4]	.....	.....	.....	.....	.....	.....	.....	.....
58	Springfield, Mass.	May 1, 1909	60	300 to 2,200	8	2,000 to 2,700	35	1.00	1,340
59	Troy, N. Y.	Sept. 30, 1908	231	750	35	450	42	7.50	333
60	Oakland, Cal.	June 30, 1909	350	500	16	100	47	40.00	(5)
61	Lawrence, Mass.	Apr. 30, 1909	76	500 to 2,800	6	2,500	33	1.00	981
62	Somerville, Mass.[6]	.....	.....	.....	.....	.....	37	1.00	.....
63	Duluth, Minn.	Dec. 31, 1908	181	1,000	.....	.....	.....	.....	398
64	Savannah, Ga.[4]	.....	.....	.....	.....	.....	.....	.....	.....
65	Norfolk, Va.	Apr. 30, 1909	151	1,200 to 2,100	6	900	.....	.....	464
66	Yonkers, N. Y.	Sept. 30, 1908	220	750	25	450	12	7.50	316
67	Schenectady, N. Y.	Sept. 30, 1908	220	750	9	450	26	7.50	315
68	Hoboken, N. J.	May —, 1909	394	300	29	100 to 500	.....	.....	175
69	Peoria, Ill.	Dec. 31, 1908	266	500	.....	.....	41	25.00	260
70	Utica, N. Y.	Sept. 30, 1908	238	750	28	450	16	7.50	286
71	Manchester, N. H.	Apr. 30, 1909	93	150 to 1,200	23	800 to 1,000	35	50.00	723
72	Evansville, Ind.	Jan. 31, 1909	295	350	.....	.....	.....	.....	224
73	San Antonio, Tex.	May 31, 1909	328	125 to 750	15	125 to 750	.....	.....	201
74	Elizabeth, N. J.	(3)	261	300	31	100 to 500	.....	.....	251
75	Waterbury, Conn.	Oct. 31, 1908	189	200 to 450	4	200	46	50.00	347
76	Salt Lake City, Utah.	Dec. 31, 1908	116	1,200	35	400 to 600	.....	.....	546
77	Wilkes-Barre, Pa.	Apr. 1, 1909	141	550	23	350 to 4,500	.....	.....	446
78	Erie, Pa.	Mar. 31, 1909	141	550	18	500 to 1,750	.....	.....	443
79	Houston, Tex.	Dec. 31, 1908	338	125 to 750	10	125 to 750	.....	.....	183
80	Tacoma, Wash.	Dec. 30, 1908	135	1,000	3	300	.....	.....	(5)
81	Harrisburg, Pa.	Feb. 19, 1909	69	550	20	500 to 1,500	.....	.....	835
82	Portland, Me.[4]	.....	.....	.....	.....	.....	.....	.....	.....
83	Charleston, S. C.[4]	.....	.....	.....	.....	.....	.....	.....	.....
84	Youngstown, Ohio.	May 24, 1909	281	1,000	.....	.....	.....	.....	201
85	Dallas, Tex.	(3)	200	125 to 750	15	125 to 750	.....	.....	274
86	Terre Haute, Ind.	Jan. 15, 1909	249	350	7	500	.....	.....	219
87	Akron, Ohio.	May —, 1909	148	1,000	.....	.....	.....	.....	361
88	Fort Wayne, Ind.	(3)	212	250	.....	.....	.....	.....	251
89	Holyoke, Mass.	Apr. 30, 1909	55	250 to 2,200	.....	.....	36	1.00	954
90	Brockton, Mass.[4]	.....	.....	.....	.....	.....	.....	.....	.....
91	Covington, Ky.	May 1, 1909	204	310	11	225 to 250	.....	.....	251
92	Lincoln, Nebr.	Mar. 31, 1909	25	1,500	.....	.....	4	1.00	2,038
93	Saginaw, Mich.	Apr. 30, 1909	172	500	4	65	.....	.....	296

[1] Where more than two rates are reported details of the number of each rate are shown in text tables on page 74.
[2] For a few cities, manufacturing establishments licensed by or paying a tax to the state alone, were not reported.
[3] Not reported.
[4] No license.
[5] Average number not reported, because no reliable estimate of population could be made.
[6] No license, except to druggists.

TABLE 40.—NUMBER OF PLACES LICENSED FOR THE SALE OF INTOXICATING LIQUORS, TOGETHER WITH THE ANNUAL LICENSE FEE: 1908—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 73.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

City number.	CITY.	Date to which data refer.	SALOONS, HOTELS, RESTAURANTS, AND CLUBS.		WHOLESALE AND RETAIL ESTABLISHMENTS NOT SELLING BY THE DRINK, DISTILLERIES, AND BREWERIES.		PHARMACIES.		Number of inhabitants to each saloon, hotel, restaurant, and club.
			Number.	Annual license fee.[1]	Number.[2]	Annual license fee.[1]	Number.	Annual license fee.	
94	Altoona, Pa	Mar. 31, 1909	65	$550	3	$1,250			767
95	Spokane, Wash	Dec. 31, 1908	243	$300 to 1,000	12	$100 to 300			(3)
96	Lancaster, Pa	Feb. 28, 1909	75	550	19	350 to 1,500			654
97	Birmingham, Ala.[4]								
98	Bayonne, N. J	May 3, 1909	166	300	3	100			289
99	South Bend, Ind	(5)	200	200					237
100	Butte, Mont	Apr. 30, 1909	155	960	10	270 to 960			306
101	McKeesport, Pa	Mar. 31, 1909	72	550	21	500 to 1,500			643
102	Pawtucket, R. I	Dec. 24, 1908	79	25 to 600	8	1,000	34	$25.00	581
103	Sioux City, Iowa	Dec. 31, 1908	90	900	4	600 to 900			507
104	Johnstown, Pa	Mar. 15, 1909	88	550	19	100 to 2,000			516
105	Dubuque, Iowa	Dec. 31, 1908	87	720	5	720			521
106	Binghamton, N. Y	Sept. 30, 1908	119	525	20	300	12	7.50	380
107	Mobile, Ala	Dec. 31, 1908	187	162.50 to 550	9	350 to 500			237
108	Augusta, Ga.[4]								
109	East St. Louis, Ill	Dec. 31, 1908	314	500	13	150			140
110	Passaic, N. J	June 30, 1909	104	300 to 501	12	501			420
111	Topeka, Kans.[4]								
112	Allentown, Pa	Mar. 31, 1909	75	550	15	350 to 1,500			582
113	Atlantic City, N. J	June 30, 1909	202	500	15	500			215
114	Springfield, Ohio[4]								
115	Montgomery, Ala	Sept. 30, 1908	139	162.50 to 750	11	350 to 550			309
116	Davenport, Iowa	Dec. 31, 1908	166	600	5	600			256
117	Little Rock, Ark	Dec. 31, 1908	57	1,800	8	650 to 2,000			745
118	Wheeling, W. Va	June 30, 1909	128	300	12	300 to 375			331
119	Springfield, Ill	Dec. 31, 1908	222	500	15	100	25	25.00	190
120	York, Pa	Apr. 3, 1909	35	550	12	350 to 1,000			1,171
121	Malden, Mass.[4]								
122	Wichita, Kans.[4]								
123	Bay City, Mich	Apr. 30, 1909	163	500	3	65			249
124	South Omaha, Nebr	May 1, 1908	80	1,000			11	10.00	504
125	Quincy, Ill	Mar. 31, 1909	144	500	10	25	20	25.00	278
126	Newcastle, Pa	Mar. 31, 1909	21	550	9	500 to 1,250			1,900
127	Superior, Wis	July 5, 1908	152	500	10	500	13	10.00	262
128	Canton, Ohio	May —, 1909	138	1,000					286
129	Jacksonville, Fla	Sept. 30, 1908	105	1,250	15	1,250			375
130	Chester, Pa	Dec. 31, 1908	47	500	15	(5)			837
131	Chelsea, Mass	Apr. 30, 1909	24	1,375 to 2,075	1	1,550	7	1.00	1,634
132	Joplin, Mo	June 30, 1909	52	1,720					748
133	Newton, Mass.[6]	(5)					23	1.00	
134	Salem, Mass.[6]	Apr. 30, 1909					29	1.00	
135	Haverhill, Mass.[4]								
136	Rockford, Ill.[4]								
137	Knoxville, Tenn.[4]								
138	Galveston, Tex	Feb. 28, 1909	262	87.50 to 525	13	87.50 to 525			138
139	Elmira, N. Y	Sept. 30, 1908	148	525	8	300	11	7.50	242
140	New Britain, Conn	Apr. 30, 1909	58	200 to 450			20	50.00	613
141	Oklahoma City, Okla.[4]								
142	Kalamazoo, Mich	Apr. 30, 1909	56	500	1	65			626
143	Woonsocket, R. I	Dec. 24, 1908	59	625	5	1,200	15	25.00	586
144	Chattanooga, Tenn	(5)	67	1,500	40	225 to 1,500			515
145	Racine, Wis	June 30, 1909	131	500	4	500	18	10.00	261
146	Fitchburg, Mass	Apr. 30, 1909	30	250 to 1,500			27	1.00	1,131
147	Auburn, N. Y	Sept. 30, 1908	114	525	7	300	8	7.50	297
148	Joliet, Ill	Dec. 31, 1908	136	1,000			16	10.00	244
149	Macon, Ga.[4]								
150	West Hoboken, N. J	Dec. 31, 1908	157	300	20	100 to 500			208
151	Everett, Mass.[4]								
152	Oshkosh, Wis	June 30, 1909	134	200			12	10.00	238
153	Sacramento, Cal	Dec. 31, 1908	215	60 to 340	103	60 to 200			147
154	Pueblo, Colo	Dec. 31, 1908	130	625	4	25			243
155	Newport, Ky	May 31, 1909	99	310	16	310			313
156	Taunton, Mass	Nov. 30, 1908	30	1,400 to 2,100			12	1.00	1,031
157	La Crosse, Wis	July 1, 1908	149	200	2	200			196
158	Fort Worth, Tex	Feb. 28, 1909	157	125 to 750	12	125 to 750			(3)

[1] Where more than two rates are reported, details of the number of each rate are shown in text tables on page 74.
[2] For a few cities, manufacturing establishments licensed by or paying a tax to the state alone, were not reported.
[3] Average number not reported, because no reliable estimate of population could be made.
[4] No license.
[5] Not reported.
[6] No license, except to druggists.

APPENDIX.

REVISED POPULATION ESTIMATES AND PER CAPITA AVERAGES: 1908.

The per capita figures shown in the main body of this report are based upon population estimates for 1908 which were computed from the census returns of 1890 and 1900 or from the Federal census of 1900 and the succeeding state census. The population for 1908 was obtained by adding to the last census return for each city a proportion of the increase shown for the last intercensal period, as explained more fully on page 21 of this report. This method of estimating population has proved satisfactory for the cities maintaining a uniform rate of increase, but not for the rapidly growing cities. For this reason the Bureau of the Census has not for several years attempted to estimate the population of such cities as Los Angeles, Cal., Portland, Oreg., and Seattle, Tacoma, and Spokane, Wash.

While the data for this report were being tabulated and set up in type, the results of the census of 1910 were being announced for many cities of the country. With the 1900 and 1910 population of any given city known, it is possible to estimate with a reasonable degree of accuracy the population of the city in 1908. The revised estimates obtained in this way differ in many instances very materially from the earlier estimates based upon the population in 1890 and 1900, and the per capita figures obtained from such revised estimates vary accordingly. Inasmuch as per capita figures are of considerable importance in making comparisons between different cities, it has been thought advisable to include in this report an appendix showing the corrected population estimates and the per capita figures based thereon.

Special mention should be made of St. Joseph, Mo., Galveston, Tex., and Chelsea, Mass., since no revised population estimates for 1908 are presented for these cities. It is probable that each city increased somewhat in population during 1908 and 1909, but the population in 1900 can not be used as a base in estimating the population in 1908, for the reason that doubt is cast upon the accuracy of the return for 1900 for St. Joseph, while for Galveston and Chelsea the unusual catastrophes that befell the cities during the decade upset the regularity of decrease or increase in population.

TABLE A.

Revised per capita payments and receipts for meeting governmental costs and per capita net debts.—The 158 cities included in this table are arranged according to size, and are given the same city numbers that they have in the other tables of the report, the key to which is shown on page 79. The city numbers show the rank of the cities in 1908 according to the original estimates and are of value in this table only as indicating in a general way the extent to which the cities have shifted in rank. Thus Detroit ranked as the eleventh city in the country in 1908 according to the earlier estimate, but as the ninth city on the revised estimate. Attention is also called to the fact that the rank of the cities in 1908 is different for many cities from that based upon the actual enumeration for 1910. Thus Los Angeles, Cal., had in 1908 a smaller population than Minneapolis, Minn., according to the census method of estimating population, but a larger population in 1910.

The per capita figures of receipts and payments in this table are a revision of similar figures shown in Table 30, while the figures for per capita net debt are a revision of similar figures shown in Table 22. The cities which show the greatest percentage of change in the estimate of population also show the greatest percentage of change in the per capita figures. For 7 of the 158 cities no estimate of population was made originally; for 101 of the remaining 151 cities the revised estimate is greater than the original estimate and the per capita figures less than the original figures, while for 50 the revised estimate is smaller and the per capita figures greater than those given in the body of the report.

Notable changes in the per capita figures for cities of over 100,000 population are shown for Detroit, Mich., and Denver, Colo., and among the smaller cities for Sacramento, Cal., Dallas, Tex., Pueblo, Colo., South Omaha, Nebr., Butte, Mont., and St. Joseph and Joplin, Mo. Under the original estimate the last-named city had the smallest per capita net debt ($8.89) of any of the 158 cities covered by the report, but under the revised estimate Johnstown, Pa., has the smallest per capita net debt ($9.71).

TABLE B.

Per capita payments for general and special service expenses.—The per capita figures shown in this table are the revised per capita figures of Table 32 of this report. Where the revised estimate of population for any given city has materially changed from the original estimate, the per capita figures have changed in proportion. Sacramento, Cal., Dallas, Tex., Salt Lake City, Utah, and Pueblo, Colo., show the largest decreases in per capita payments under the revised estimate, and South Omaha, Nebr., Butte, Mont., and St. Joseph, Mo., the largest increases. The following statement indicates the cities showing the greatest changes in total per capita payments for general and special service expenses under the revised estimates:

CITY.	PER CAPITA PAYMENTS.		
	Revised estimate.	Original estimate.	Difference.
Sacramento, Cal	$15.39	$20.34	$−4.95
Dallas, Tex	8.67	13.02	−4.35
Salt Lake City, Utah	13.27	17.60	−4.33
Pueblo, Colo	13.30	17.45	−4.15
Birmingham, Ala	10.40	13.37	−2.97
Kansas City, Mo	13.95	16.58	−2.63
Youngstown, Ohio	8.95	11.57	−2.62
Oklahoma City, Okla	9.27	11.69	−2.42
Chattanooga, Tenn	10.08	12.42	−2.34
Jacksonville, Fla	8.72	10.82	−2.10
East St. Louis, Ill	10.28	12.29	−2.01
Joplin, Mo	8.32	5.83	+2.49
St. Joseph, Mo	8.98	5.65	+3.33
Butte, Mont	17.11	13.77	+3.34
South Omaha, Nebr	11.03	[1] 7.16	+3.87

[1] This amount is shown by error on page 306 as $17.16. The error was discovered too late for correction.

The per capita expenses of government are in general the largest in cities of Group I. The principal reason for this is that a portion of the county expenses are consolidated with the expenses of each city in this group, while this is not the case in cities of the other groups. Boston, Mass., Washington, D. C., and New York, N. Y., have the largest per capita payments, and New Orleans, La., the smallest of any city in Group I. Cleveland, Ohio, Detroit, Mich., and Milwaukee, Wis., have approximately the same per capita payments.

In cities of less than 300,000 population the most significant comparisons are to be made between cities of the same section of the country, or of the same state, as the per capita figures for cities in different states are not always entirely comparable. In Pennsylvania, for example, the county bears the chief expenses of charities and corrections, while in some states of the South the county bears much of the expense of education, so that the per capita payments of cities in these states can not fairly be compared with those of cities which are not relieved of the burden of caring for the departments referred to. Comparisons between cities of the same state, however, bring out some very interesting facts. Thus York, Pa., pays only $0.56 per capita for police protection, while McKeesport, a slightly smaller city, pays $1.26. Again, Lawrence and Somerville, Mass., each pay $1.14 per capita for fire protection, while Springfield and Holyoke, cities of nearly the same size, pay $2.08 and $2.10, respectively. Per capita averages can not be accepted as a measure of economy in governmental administration, but great differences between different cities raise questions as to the necessity of the relatively high cost of certain departments in some cities as compared with others. The high cost of the police department, for example, may be justified by the character of a city's industries and its population or by the large area to be policed, but the citizens should seek for explanations when the per capita payments for police in their city are greatly in excess of the corresponding payments in cities of similar size.

TABLE A.—REVISED ESTIMATES OF POPULATION AND REVISED PER CAPITA PAYMENTS AND RECEIPTS FOR MEETING GOVERNMENTAL COSTS, AND PER CAPITA NET DEBT: 1908.

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.

City number.[1]	CITY.	POPULATION.			PER CAPITA PAYMENTS FOR MEETING GOVERNMENTAL COSTS.					PER CAPITA RECEIPTS.				Per capita net debt.
		Decennial census, April 15, 1910.	Estimated as of June 1, 1908.		Total.	For expenses	For interest.	For outlays.	On account of debt.	Total.	From general revenues.	From commercial revenues.	On account of debt.	
			Original estimate.	Revised estimate.										
1	New York, N. Y.	4,766,883	4,338,322	4,472,063	$49.80	$24.99	$6.17	$18.64	.....	$53.67	$27.20	$7.12	$19.36	$153.02
2	Chicago, Ill.	2,185,283	2,166,055	2,092,869	28.62	18.28	1.90	8.44	.....	30.31	19.85	7.23	3.23	41.57
3	Philadelphia, Pa.	1,549,008	1,491,082	1,500,531	29.47	18.38	1.52	9.57	.....	35.90	16.98	6.86	12.05	54.68
4	St. Louis, Mo.	687,029	674,012	665,802	32.64	19.47	1.16	12.01	.....	38.83	20.73	8.81	9.30	35.91
5	Boston, Mass.	670,585	616,072	642,145	43.23	28.50	6.40	8.34	.....	48.33	35.80	7.60	4.93	114.63
6	Baltimore, Md.	558,485	568,571	549,079	27.40	15.30	2.37	9.73	.....	26.19	16.32	4.38	5.48	60.70
8	Cleveland, Ohio.	560,663	491,401	523,187	28.15	15.21	2.51	10.44	.....	28.84	17.86	7.86	3.11	62.33
7	Pittsburg, Pa.	533,905	547,523	520,566	36.56	20.29	2.67	13.60	.....	40.48	25.13	6.97	8.38	68.36
11	Detroit, Mich.	465,766	376,174	426,592	24.73	15.32	0.90	8.51	.....	23.38	16.32	5.23	1.82	22.95
9	Buffalo, N. Y.	423,715	391,629	405,714	27.58	17.83	1.94	7.81	.....	28.21	18.05	5.32	4.84	52.51
10	San Francisco, Cal.	416,912	[2]	402,836	31.54	21.16	0.26	10.12	.....	45.83	23.27	3.95	18.61	29.26
12	Cincinnati, Ohio.	364,463	349,316	358,260	40.05	19.31	4.64	16.10	.....	38.75	23.22	10.20	5.32	125.40
13	Milwaukee, Wis.	373,857	327,873	350,852	24.06	15.29	1.12	7.65	.....	24.06	17.50	4.11	2.46	31.68
14	New Orleans, La.	339,075	323,157	329,207	33.94	12.88	2.87	18.19	.....	32.51	17.74	1.99	12.78	98.00
16	Newark, N. J.	347,469	302,324	322,784	34.07	19.88	3.34	10.84	.....	41.20	18.05	7.46	15.70	90.39
15	Washington, D. C.	331,069	317,380	321,128	41.62	25.73	1.40	13.83	$0.66	41.64	37.82	3.81	.....	43.85

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.

17	Minneapolis, Minn.	301,408	297,527	286,241	$22.70	$13.46	$1.32	$7.93	.....	$23.86	$16.17	$4.49	$3.20	$34.96
28	Los Angeles, Cal.	319,198	[2]	270,491	46.43	14.63	1.57	30.23	.....	56.37	19.48	12.23	24.66	56.71
18	Jersey City, N. J.	267,779	248,458	254,286	22.01	14.93	3.02	4.06	.....	23.96	10.69	5.81	7.47	69.73
24	Kansas City, Mo.	248,381	188,582	224,209	27.86	15.36	1.43	11.08	.....	27.53	17.30	9.81	0.42	34.10
19	Indianapolis, Ind.	233,650	234,774	223,369	22.39	12.25	0.70	9.44	.....	23.23	14.37	8.78	0.08	18.32
20	Louisville, Ky.	223,928	233,069	220,275	25.76	14.30	1.82	9.63	.....	30.80	17.16	5.43	8.21	46.19
22	Providence, R. I.	224,326	212,457	214,445	22.16	16.10	2.31	3.75	.....	24.98	17.21	5.61	2.15	64.64
30	Seattle, Wash.	237,194	[2]	209,488	49.05	14.34	3.98	30.72	.....	48.30	20.00	21.83	6.46	90.75
21	St. Paul, Minn.	214,744	217,397	207,928	20.68	12.63	2.08	5.97	.....	20.91	13.34	4.74	2.83	49.97
23	Rochester, N. Y.	218,149	193,111	204,254	25.35	15.38	2.56	7.41	.....	25.32	16.61	8.59	0.12	59.94
26	Denver, Colo.	213,381	155,124	199,947	33.99	19.05	1.23	13.71	.....	32.31	20.95	5.09	6.27	29.56
37	Portland, Oreg.	207,214	116,630	178,506	28.15	11.11	2.25	14.79	.....	32.29	13.98	9.58	8.73	53.58
27	Columbus, Ohio.	181,548	152,031	163,625	29.67	11.65	2.50	13.26	$2.25	18.85	14.03	4.82	.....	66.42
25	Toledo, Ohio.	168,497	169,366	161,533	21.10	11.10	2.01	7.99	.....	21.27	15.10	5.35	0.82	48.75
29	Worcester, Mass.	145,986	133,963	139,235	22.38	15.69	1.55	5.14	.....	24.65	16.90	5.30	2.45	38.90
35	Syracuse, N. Y.	137,249	123,607	129,574	26.47	15.68	2.60	8.19	.....	26.65	17.81	5.82	3.02	68.66
33	New Haven, Conn.	133,605	125,627	128,747	17.68	12.92	1.10	3.66	.....	18.16	15.14	0.89	2.13	30.44
39	Atlanta, Ga.	154,839	109,545	127,433	21.07	11.72	1.11	8.24	.....	21.75	12.45	5.52	3.79	27.01
34	Scranton, Pa.	129,867	123,959	124,810	14.69	8.88	0.82	4.98	.....	14.19	10.78	1.85	1.56	19.68
38	Paterson, N. J.	125,600	115,343	120,188	18.87	11.06	1.72	2.70	3.39	16.94	15.18	1.76	.....	33.07
32	Omaha, Nebr.	124,096	131,370	120,005	24.35	12.28	2.32	9.75	.....	28.46	16.34	4.05	8.07	64.28
31	Memphis, Tenn.	131,105	132,581	115,107	24.47	13.35	2.75	8.37	.....	22.86	17.35	3.54	1.97	59.18
42	Fall River, Mass.	119,295	106,301	114,177	18.40	12.78	2.07	3.55	.....	19.08	14.76	3.32	0.99	34.48
40	Richmond, Va.	127,628	107,844	113,032	24.87	12.28	2.76	9.84	.....	25.31	15.68	6.45	3.18	65.26
60	Oakland, Cal.	150,174	[2]	110,070	31.07	15.85	1.15	13.43	0.64	28.34	19.34	9.01	.....	26.73
43	Nashville, Tenn.	110,364	105,877	108,768	14.22	9.22	2.23	2.77	.....	16.95	12.18	3.15	1.62	45.51
44	Grand Rapids, Mich.	112,571	103,871	107,191	22.38	12.70	1.08	8.60	.....	25.21	14.29	6.09	4.83	27.95
46	Cambridge, Mass.	104,839	100,762	102,038	24.95	16.41	4.64	3.91	.....	29.11	20.20	6.10	2.81	81.53
49	Lowell, Mass.	106,294	95,141	101,908	19.89	14.60	1.96	3.29	0.04	19.25	15.68	3.57	.....	34.36

[1] Each city has the same number as in the other tables of this report. The number has reference to the rank of the city, according to the original estimate of population for 1908.

[2] No estimate made.

TABLE A.—REVISED ESTIMATES OF POPULATION AND REVISED PER CAPITA PAYMENTS AND RECEIPTS FOR MEETING GOVERNMENTAL COSTS, AND PER CAPITA NET DEBT: 1908—Continued.

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

City number.[1]	CITY.	POPULATION.			PER CAPITA PAYMENTS FOR MEETING GOVERNMENTAL COSTS.					PER CAPITA RECEIPTS.				Per capita net debt.
		Decennial census, April 15, 1910.	Estimated as of June 1, 1908.		Total.	For expenses	For interest.	For outlays.	On account of debt.	Total.	From general revenues.	From commercial revenues.	On account of debt.	
			Original estimate.	Revised estimate.										
47	Albany, N. Y.	100,253	99,999	99,311	$20.68	$14.74	$1.52	$4.42	.....	$24.30	$14.61	$5.16	$4.53	$30.64
41	Dayton, Ohio	116,577	106,897	98,899	25.04	14.45	1.95	8.65	.....	24.71	16.25	4.45	4.01	48.74
51	Bridgeport, Conn.	102,054	88,700	96,156	15.16	11.52	0.70	2.94	.....	16.21	14.00	1.22	0.99	18.59
45	Hartford, Conn.	98,915	101,146	95,294	28.83	17.26	2.85	8.72	.....	29.80	21.16	4.58	4.07	70.14
95	Spokane, Wash.	104,402	(2)	92,713	36.68	13.96	2.84	19.88	.....	38.21	14.42	11.15	12.64	58.89
48	Reading, Pa.	96,071	95,201	92,441	15.88	8.48	1.35	6.05	.....	17.34	10.06	5.74	1.54	25.03
50	Trenton, N. J.	96,815	90,703	91,955	19.34	11.35	2.00	5.99	.....	21.76	11.66	4.34	5.76	47.15
52	Camden, N. J.	94,538	87,819	90,240	17.73	12.09	1.98	2.60	$1.07	15.60	11.91	3.69	.....	43.09
73	San Antonio, Tex.	96,614	65,839	88,394	14.03	8.33	1.51	4.19	.....	12.36	10.91	0.46	1.00	29.89
56	New Bedford, Mass.	96,652	81,514	88,222	23.42	14.13	2.73	6.56	.....	24.14	16.82	5.11	2.20	50.66
53	Wilmington, Del.	87,411	87,700	85,340	16.07	9.53	1.43	5.11	.....	17.84	8.41	3.52	5.90	41.60
55	Lynn, Mass.	89,336	82,159	84,686	20.56	14.32	2.16	4.08	.....	25.14	14.81	5.24	5.10	48.47
76	Salt Lake City, Utah	92,777	63,283	83,905	30.43	15.14	2.65	12.64	.....	33.09	17.89	5.89	9.31	68.50
58	Springfield, Mass.	88,926	80,428	83,107	31.62	18.93	1.28	11.41	.....	32.40	19.38	6.05	6.98	33.71
54	Des Moines, Iowa	86,368	83,717	82,561	22.25	13.02	0.77	8.47	.....	23.89	16.82	5.29	1.78	21.24
85	Dallas, Tex.	92,104	54,895	82,464	19.53	9.56	1.46	8.51	.....	23.27	14.51	3.88	4.87	30.50
61	Lawrence, Mass.	85,892	74,544	79,901	16.78	12.07	1.29	3.42	.....	17.18	12.13	2.77	2.28	31.93
36	St. Joseph, Mo.[3]	77,403	123,004	[4]77,403	16.91	8.99	1.26	6.66	.....	26.89	12.13	4.11	10.65	36.35
59	Troy, N. Y.	76,813	76,999	76,604	23.84	16.24	2.27	5.32	.....	23.76	16.66	3.71	3.39	54.25
62	Somerville, Mass.	77,236	73,849	74,224	21.02	14.38	2.51	2.85	1.28	20.52	15.71	4.81	.....	24.86
63	Duluth, Minn.	78,466	72,125	73,264	27.35	14.03	4.13	7.09	2.10	26.04	17.11	8.93	.....	88.58
57	Kansas City, Kans.	82,331	80,839	73,107	16.81	8.25	2.15	6.41	.....	19.35	11.35	5.42	2.58	45.44
84	Youngstown, Ohio	79,066	56,413	72,921	18.58	9.86	1.05	7.67	.....	17.52	10.52	4.80	2.20	24.27
66	Yonkers, N. Y.	79,803	69,503	72,730	35.44	19.57	3.45	12.42	.....	35.67	18.21	4.33	13.14	87.27
79	Houston, Tex.	78,800	61,794	72,691	19.40	10.70	3.33	5.38	.....	29.37	14.61	3.49	11.26	76.18
80	Tacoma, Wash.	83,743	(2)	70,427	42.80	16.28	4.45	22.08	.....	45.03	17.56	21.90	5.57	85.41
70	Utica, N. Y.	74,419	68,005	70,275	16.26	12.12	1.03	3.11	.....	18.18	14.99	2.17	1.02	24.96
75	Waterbury, Conn.	73,141	65,489	68,963	22.17	11.58	1.11	9.48	.....	22.05	12.38	3.47	6.20	34.97
74	Elizabeth, N. J.	73,409	65,536	68,543	14.51	8.94	1.74	3.83	.....	16.20	12.68	1.91	1.61	44.80
68	Hoboken, N. J.	70,324	69,130	68,456	20.24	15.97	1.32	2.95	.....	22.35	15.30	4.16	2.89	30.53
71	Manchester, N. H.	70,063	67,275	68,149	12.73	9.93	0.82	1.90	0.07	13.87	11.54	2.33	.....	15.22
72	Evansville, Ind.	69,647	66,115	67,721	13.85	8.71	1.55	2.43	1.15	15.19	11.63	3.57	.....	29.90
67	Schenectady, N. Y.	72,826	69,331	67,205	26.56	12.34	1.75	12.47	.....	28.15	12.96	5.66	9.54	53.09
65	Norfolk, Va.	67,452	70,130	65,394	21.57	13.05	4.23	4.29	.....	21.35	16.83	3.70	0.82	95.83
64	Savannah, Ga.	65,064	71,163	64,338	16.02	9.03	2.39	4.60	.....	15.57	11.91	3.16	0.49	48.33
77	Wilkes-Barre, Pa.	67,105	62,922	64,184	11.48	8.58	0.62	2.03	0.25	10.84	10.26	0.58	.....	15.38
87	Akron, Ohio	69,067	53,408	64,065	16.15	9.50	0.81	4.08	1.77	12.03	9.95	2.08	.....	20.31
78	Erie, Pa.	66,525	62,442	63,905	18.46	9.66	0.54	8.27	.....	18.07	10.26	6.04	1.77	10.63
97	Birmingham, Ala.	132,685	48,325	62,146	14.90	9.84	2.59	1.60	0.87	14.59	11.76	2.83	.....	47.85
69	Peoria, Ill.	66,950	69,043	61,691	22.47	13.10	0.82	5.59	2.95	18.37	16.05	2.31	.....	16.33
81	Harrisburg, Pa.	64,186	57,591	59,863	22.74	10.74	1.52	10.48	.....	23.93	12.64	7.36	3.92	39.50
88	Fort Wayne, Ind.	63,933	53,199	59,201	14.19	8.35	0.62	5.23	.....	14.44	10.91	3.28	0.25	13.75
83	Charleston, S. C.	58,833	56,487	58,257	14.34	9.89	2.35	2.10	.....	23.38	14.41	0.50	8.47	64.95
82	Portland, Me.	58,571	56,839	56,970	99.55	17.34	4.13	78.08	.....	100.44	18.83	7.58	74.04	107.16
86	Terre Haute, Ind.	58,157	54,608	56,356	15.21	10.94	0.50	3.68	0.08	15.42	11.99	3.42	.....	12.17
89	Holyoke, Mass.	57,730	52,466	54,701	27.16	17.99	2.27	6.90	.....	26.14	15.09	9.52	1.54	50.70
90	Brockton, Mass.	56,878	52,432	53,443	21.92	13.95	2.33	5.65	.....	23.33	14.17	5.47	3.69	54.20
158	Fort Worth, Tex.	73,312	(2)	53,116	16.33	11.46	1.90	2.10	0.87	18.26	14.17	4.09	.....	36.09
109	East St. Louis, Ill.	58,547	44,102	52,751	16.68	10.29	1.26	5.14	.....	17.59	12.96	4.02	0.61	27.90
91	Covington, Ky.	53,270	51,105	52,095	14.43	8.32	1.67	4.45	.....	14.75	9.47	3.94	1.34	41.76
104	Johnstown, Pa.	55,482	45,430	51,948	10.32	7.21	0.40	2.71	.....	10.22	9.36	0.22	0.64	9.71
107	Mobile, Ala.	51,521	44,382	50,941	11.40	6.83	3.09	1.44	0.04	12.87	8.42	4.44	.....	74.47
98	Bayonne, N. J.	55,545	47,986	50,436	26.82	15.52	2.38	8.92	.....	33.21	14.57	6.51	12.13	55.14
99	South Bend, Ind.	53,684	47,405	50,434	16.58	9.42	0.77	5.93	0.45	15.42	10.66	4.76	.....	15.59
94	Altoona, Pa.	52,127	49,846	50,327	20.26	8.11	1.88	10.27	.....	17.32	9.62	4.32	3.38	41.26

[1] Each city has the same number as in the other tables of this report. The number has reference to the rank of the city according to the original estimate of population for 1908.

[2] No estimate made.

[3] The population enumerated at the census of 1910 has been used in computing the revised per capita averages for this city, since no satisfactory estimate of population in 1908 could be prepared.

[4] Population on April 15, 1910.

TABLE A.—REVISED ESTIMATES OF POPULATION AND REVISED PER CAPITA PAYMENTS AND RECEIPTS FOR MEETING GOVERNMENTAL COSTS, AND PER CAPITA NET DEBT: 1908—Continued.

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

City number.[1]	CITY.	POPULATION.			PER CAPITA PAYMENTS FOR MEETING GOVERNMENTAL COSTS.					PER CAPITA RECEIPTS.				Per capita net debt.
		Decennial census, April 15, 1910.	Estimated as of June 1, 1908.		Total.	For expenses	For interest.	For outlays.	On account of debt.	Total.	From general revenues.	From commercial revenues.	On account of debt.	
			Original estimate.	Revised estimate.										
93	Saginaw, Mich	50,510	50,875	49,265	$24.98	$11.68	$1.97	$11.33	.....	$25.02	$15.83	$5.67	$3.52	$52.99
112	Allentown, Pa	51,913	43,686	49,211	13.41	7.96	0.84	4.61	.....	12.82	9.62	3.10	0.10	20.28
129	Jacksonville, Fla	57,699	39,423	48,933	20.84	11.72	1.83	6.76	$0.52	20.71	9.95	10.76	.....	37.52
102	Pawtucket, R. I	51,622	45,871	48,451	26.43	14.23	3.93	8.27	.....	33.60	14.76	5.97	12.87	98.25
110	Passaic, N. J	54,773	43,723	48,259	13.12	9.21	0.85	3.05	.....	13.76	10.08	0.98	2.70	21.84
119	Springfield, Ill	51,678	42,129	47,471	21.12	12.09	1.44	7.59	.....	20.81	13.20	6.18	1.43	31.54
128	Canton, Ohio	50,217	39,504	47,453	15.66	8.86	1.60	5.19	.....	14.05	10.61	3.27	0.17	38.58
106	Binghamton, N. Y	48,443	45,165	46,386	16.20	10.97	0.65	3.84	0.74	12.96	9.05	3.91	.....	18.95
96	Lancaster, Pa	47,227	49,017	46,131	13.62	8.67	0.96	3.99	.....	11.62	7.61	3.13	0.88	27.65
103	Sioux City, Iowa	47,828	45,656	45,391	18.43	9.99	1.79	5.10	1.48	17.45	13.31	4.14	.....	37.98
141	Oklahoma City, Okla	64,205	35,511	44,779	35.26	10.30	1.42	23.54	.....	37.08	9.11	18.57	9.40	42.65
122	Wichita, Kans	52,450	40,660	44,642	16.39	7.59	1.66	7.14	.....	16.52	8.23	2.15	6.13	40.14
114	Springfield, Ohio	46,921	43,339	43,973	19.70	11.70	1.31	6.69	.....	20.47	9.34	3.73	7.40	36.54
123	Bay City, Mich	45,166	40,535	43,721	21.56	9.65	1.67	10.06	0.17	16.56	12.85	3.71	.....	37.66
117	Little Rock, Ark	45,941	42,445	43,589	16.95	7.66	0.73	8.56	.....	17.01	11.06	2.26	3.70	16.48
111	Topeka, Kans	43,684	43,698	43,357	18.70	9.60	2.57	6.52	.....	20.28	11.97	6.56	1.75	55.87
92	Lincoln, Nebr	43,973	50,949	43,249	17.44	10.15	1.75	5.54	.....	17.85	12.47	4.13	1.24	42.48
136	Rockford, Ill	45,401	37,351	42,913	14.02	9.07	0.89	3.17	0.88	13.88	11.09	2.79	.....	19.56
113	Atlantic City, N. J	46,150	43,446	42,858	40.25	22.11	3.82	14.32	.....	39.42	25.18	5.02	9.22	85.34
120	York, Pa	44,750	40,986	42,591	9.25	6.74	0.93	1.23	0.35	9.76	9.28	0.48	.....	23.29
144	Chattanooga, Tenn	44,604	34,535	42,525	24.53	10.05	2.59	11.89	.....	14.21	12.11	1.43	0.67	53.43
121	Malden, Mass	44,404	40,660	41,996	22.82	14.76	3.10	3.38	1.58	20.91	15.49	5.42	.....	35.79
116	Davenport, Iowa	43,028	42,522	41,886	23.05	14.28	0.66	8.11	.....	26.12	17.22	5.58	3.31	14.38
153	Sacramento, Cal	44,696	31,600	41,768	33.59	16.93	0.71	15.95	.....	33.24	17.96	6.87	8.42	28.56
135	Haverhill, Mass	44,115	38,223	41,738	22.68	13.71	1.86	7.11	.....	26.37	12.08	5.32	8.97	39.36
154	Pueblo, Colo	44,395	31,557	41,405	23.20	14.70	4.05	3.25	1.19	23.33	16.37	6.96	.....	79.73
134	Salem, Mass	43,697	38,629	41,401	22.80	13.80	0.92	8.08	.....	23.43	13.19	4.27	5.97	28.76
101	McKeesport, Pa	42,694	46,264	41,275	19.54	12.46	1.57	5.51	.....	18.42	13.12	3.61	1.68	30.62
118	Wheeling, W. Va	41,641	42,364	41,116	19.39	14.32	0.06	5.01	.....	41.37	10.51	7.58	23.28	32.97
140	New Britain, Conn	43,916	35,560	40,931	26.20	10.04	2.50	13.66	.....	25.42	12.01	4.34	9.07	63.85
108	Augusta, Ga	41,040	44,353	40,737	16.51	10.42	1.94	2.52	1.63	17.43	12.70	4.73	.....	42.55
105	Dubuque, Iowa	38,494	45,327	39,717	14.45	10.07	1.79	1.83	0.76	14.48	11.53	2.95	.....	37.63
127	Superior, Wis	40,384	39,827	38,909	21.80	11.96	1.03	7.58	1.23	22.43	15.71	6.72	.....	24.11
133	Newton, Mass	39,806	38,771	38,679	42.00	23.52	6.28	12.80	.....	55.03	35.43	6.70	12.90	106.39
100	Butte, Mont	39,165	47,360	38,102	25.69	17.11	1.29	7.29	.....	25.81	18.68	2.99	4.14	29.46
130	Chester, Pa	38,537	39,338	37,673	9.70	7.20	0.87	1.63	.....	10.79	8.81	0.58	1.40	22.34
115	Montgomery, Ala	38,136	42,887	37,605	21.80	10.08	5.67	6.05	.....	21.14	11.60	3.94	5.60	76.65
138	Galveston, Tex.[2]	36,981	36,094	[3] 36,981	23.86	12.51	4.86	6.49	.....	24.18	15.89	6.67	1.61	110.36
139	Elmira, N. Y	37,176	35,754	36,617	13.80	11.12	1.05	0.60	1.03	14.79	13.31	1.48	.....	30.74
125	Quincy, Ill	36,587	40,058	36,523	13.43	7.82	1.08	2.32	2.21	14.42	13.01	1.41	.....	21.50
142	Kalamazoo, Mich	39,437	35,160	36,355	16.62	10.58	1.21	4.83	.....	17.56	11.70	3.42	2.44	26.71
146	Fitchburg, Mass	37,826	33,915	36,009	21.02	14.23	1.75	3.67	1.37	19.96	16.13	3.83	.....	42.69
143	Woonsocket, R. I	38,125	34,590	35,845	14.34	9.13	3.15	2.07	.....	16.36	9.32	3.51	3.53	77.54
145	Racine, Wis	38,002	34,202	35,804	17.74	9.59	0.76	7.39	.....	18.55	12.99	3.94	1.62	18.69
137	Knoxville, Tenn	36,346	37,189	35,641	24.38	9.03	2.33	13.02	.....	25.91	13.25	2.60	10.06	51.30
126	Newcastle, Pa	36,280	39,901	34,867	13.43	8.57	0.52	3.45	0.88	12.88	10.88	2.01	.....	14.24
147	Auburn, N. Y	34,668	33,835	33,844	19.10	12.35	0.79	5.96	.....	27.47	15.34	3.86	8.28	30.72
148	Joliet, Ill	34,670	33,129	33,659	14.97	11.24	0.73	2.99	.....	16.30	12.01	3.73	0.56	15.92
156	Taunton, Mass	34,259	30,926	33,014	20.30	14.97	2.69	2.63	.....	23.81	14.31	6.05	3.46	46.66
150	West Hoboken, N. J	35,403	32,674	32,971	13.62	9.00	1.29	3.33	.....	14.12	9.34	1.64	3.13	28.57
131	Chelsea, Mass.[2]	32,452	39,218	[3] 32,452	24.27	16.79	3.40	4.08	.....	27.03	15.43	5.57	6.03	48.32
152	Oshkosh, Wis	33,062	31,949	32,105	15.48	9.05	0.56	5.06	0.81	14.99	11.78	3.21	.....	15.04
151	Everett, Mass	33,484	31,976	31,830	20.37	13.58	3.15	3.64	.....	19.19	13.81	5.10	0.28	46.38
149	Macon, Ga	40,665	32,838	30,796	11.27	7.74	1.07	0.34	2.11	11.66	10.61	1.05	.....	16.05
155	Newport, Ky	30,309	31,006	29,926	14.29	8.44	1.87	3.93	0.05	12.73	9.92	2.81	.....	39.42
157	La Crosse, Wis	30,417	29,187	29,902	13.88	10.57	1.02	2.17	0.13	15.35	12.47	2.88	.....	21.77
132	Joplin, Mo	32,073	38,887	27,278	19.02	9.23	0.65	7.78	1.36	15.36	10.50	4.87	.....	12.67
124	South Omaha, Nebr	26,259	40,352	26,209	24.94	11.03	2.43	11.48	.....	21.15	12.84	2.25	6.05	56.65

[1] Each city has the same number as in the other tables of this report. The number has reference to the rank of the city according to the original estimate of population for 1908.

[2] The population enumerated at the census of 1910 has been used in computing the revised per capita averages for this city, since no satisfactory estimate of population in 1908 could be prepared.

[3] Population on April 15, 1910.

TABLE B.—REVISED PER CAPITA PAYMENTS FOR GENERAL EXPENSES AND SPECIAL SERVICE EXPENSES: 1908.

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.

City number.[1]	CITY.	PER CAPITA PAYMENTS FOR GENERAL EXPENSES AND SPECIAL SERVICE EXPENSES.											
		Total.	I.—General government.	II.—Protection of life and property.			III.—Health conservation and sanitation.		IV.—Highways.	V.—Charities, hospitals, and corrections.	VI.—Education.		VII.—Recreation.	VIII.—Miscellaneous.
				Police department.	Fire department.	All other.	Health conservation.	Sanitation.			Schools.	Libraries, art galleries, and museums.		
1	New York, N. Y.	$23.97	$3.15	$3.54	$2.01	$0.61	$0.53	$2.00	$2.17	$2.10	$6.33	$0.32	$0.73	$0.48
2	Chicago, Ill.	17.49	2.93	2.92	1.51	0.32	0.22	1.36	1.29	0.92	4.37	0.16	1.13	0.36
3	Philadelphia, Pa.	16.49	2.60	2.62	0.92	0.48	0.26	1.20	2.14	1.66	3.71	0.21	0.58	0.10
4	St. Louis, Mo.	17.99	2.22	2.97	1.75	0.28	0.23	1.80	2.56	1.36	4.08	0.24	0.44	0.07
5	Boston, Mass.	26.46	3.26	3.31	2.35	0.43	0.44	2.57	2.64	2.95	6.20	0.52	1.51	0.28
6	Baltimore, Md.	13.82	1.95	2.27	1.47	0.16	0.24	1.23	1.30	1.18	3.31	0.10	0.56	0.04
8	Cleveland, Ohio.	14.32	1.89	1.54	1.44	0.16	0.26	1.12	1.45	1.01	4.47	0.36	0.50	0.12
7	Pittsburg, Pa.	20.27	2.55	2.09	1.94	0.48	0.35	1.56	2.18	0.92	4.95	0.62	0.71	1.91
11	Detroit, Mich.	14.20	2.13	1.88	1.98	0.15	0.17	1.10	0.98	0.85	3.96	0.27	0.65	0.08
9	Buffalo, N. Y.	16.64	1.91	2.35	2.31	0.23	0.23	1.31	2.23	1.22	3.93	0.29	0.57	0.05
10	San Francisco, Cal.	21.19	3.36	3.51	3.22	0.47	0.28	1.27	2.07	1.50	4.19	0.20	0.95	0.18
12	Cincinnati, Ohio.	17.78	2.54	2.34	1.99	0.28	0.19	1.45	2.40	1.45	4.41	0.30	0.25	0.17
13	Milwaukee, Wis.	14.83	1.75	1.54	1.99	0.15	0.17	1.86	1.58	1.08	3.75	0.28	0.37	0.32
14	New Orleans, La.	12.52	1.80	0.96	1.58	0.13	0.42	2.61	1.38	0.44	2.87	0.10	0.20	0.04
16	Newark, N. J.	19.03	2.08	2.35	1.80	0.19	0.51	1.66	1.55	1.90	5.99	0.25	0.59	0.16
15	Washington, D. C.	24.34	1.93	3.46	1.95	0.84	0.43	2.06	3.11	3.01	6.38	0.20	0.86	0.12

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.

17	Minneapolis, Minn.	12.92	0.86	1.13	1.62	0.12	0.15	0.76	2.21	0.41	4.78	0.31	0.51	0.05
28	Los Angeles, Cal.	13.52	1.14	1.63	1.24	0.38	0.28	0.63	2.35	0.16	4.76	0.30	0.59	0.07
18	Jersey City, N. J.	11.05	0.97	2.14	1.38	0.06	0.13	1.03	0.90	0.32	3.78	0.18	0.11	0.06
24	Kansas City, Mo.	13.95	1.61	1.84	1.68	0.21	0.18	1.18	0.91	0.57	4.80	0.16	0.74	0.08
19	Indianapolis, Ind.	12.03	0.59	1.32	2.00	0.11	0.16	0.88	1.38	0.42	4.29	0.23	0.52	0.12
20	Louisville, Ky.	12.40	0.90	1.72	1.57	0.07	0.14	1.15	1.33	1.16	3.37	0.27	0.33	0.40
22	Providence, R. I.	15.10	1.04	2.02	2.16	0.15	0.24	1.14	2.68	0.62	4.44	0.13	0.37	0.11
30	Seattle, Wash.	13.27	1.72	1.35	1.31	0.19	0.47	0.66	1.22	0.13	5.28	0.38	0.32	0.24
21	St. Paul, Minn.	11.98	0.82	1.27	1.41	0.09	0.20	0.77	2.01	0.36	3.64	0.30	0.73	0.39
23	Rochester, N. Y.	14.28	1.21	1.55	1.82	0.15	0.22	1.79	1.88	0.96	3.88	.....	0.73	0.10
26	Denver, Colo.	18.96	3.93	1.26	1.73	0.18	0.36	0.70	1.74	1.31	5.52	0.22	1.21	0.80
37	Portland, Oreg.	9.79	0.70	1.07	1.87	0.12	0.11	0.74	1.03	0.01	3.66	0.14	0.25	0.09
27	Columbus, Ohio.	10.60	0.91	1.24	1.68	0.10	0.18	0.97	0.71	0.27	4.20	0.12	0.09	0.12
25	Toledo, Ohio.	10.37	0.93	1.21	1.50	0.12	0.16	0.54	1.21	0.22	3.99	0.12	0.26	0.11
29	Worcester, Mass.	15.19	0.79	1.34	1.65	0.09	0.36	1.19	2.18	1.69	5.18	0.36	0.28	0.06
35	Syracuse, N. Y.	14.87	1.66	1.48	1.68	0.12	0.40	1.51	1.79	1.14	4.28	0.31	0.39	0.11
33	New Haven, Conn.	12.92	1.09	1.94	1.62	0.08	0.16	0.65	1.62	0.88	4.29	0.20	0.27	0.11
39	Atlanta, Ga.	10.56	0.78	1.63	1.41	0.09	0.21	1.41	1.56	0.81	2.25	0.11	0.23	0.08
34	Scranton, Pa.	8.88	0.66	0.81	0.81	0.14	0.09	0.57	1.11	.....	4.30	0.18	0.07	0.13
38	Paterson, N. J.	11.05	0.62	1.47	1.86	0.04	0.16	0.64	0.81	0.46	4.35	0.18	0.16	0.32
32	Omaha, Nebr.	12.29	1.29	1.08	1.46	0.24	0.21	0.65	1.54	.....	4.51	0.17	0.46	0.67
31	Memphis, Tenn.	11.90	0.80	1.34	1.67	0.20	0.28	1.14	2.35	0.57	2.53	0.12	0.72	0.17
42	Fall River, Mass.	11.91	0.77	1.36	1.30	0.03	0.29	0.95	1.79	1.28	3.68	0.18	0.17	0.11
40	Richmond, Va.	9.81	1.11	1.29	1.21	0.18	0.22	1.09	1.29	0.58	2.34	0.01	0.29	0.21
60	Oakland, Cal.	15.95	1.66	1.61	1.64	0.25	0.24	1.42	2.75	0.02	5.32	0.40	0.47	0.17
43	Nashville, Tenn.	8.37	0.50	0.99	1.16	0.09	0.23	0.78	1.30	0.31	2.52	0.11	0.21	0.17
44	Grand Rapids, Mich.	12.21	1.11	1.07	1.61	0.08	0.31	0.80	0.95	0.21	5.03	0.40	0.30	0.03
46	Cambridge, Mass.	15.39	1.10	1.64	1.30	0.31	0.63	1.70	2.00	0.88	4.93	0.29	0.57	0.04
49	Lowell, Mass.	13.13	1.06	1.47	1.58	0.18	0.17	0.97	1.81	1.29	4.18	0.21	0.16	0.03

[1] Each city has the same number as in the other tables of this report. The number has reference to the rank of the city according to the original estimate of population for 1908.

TABLE B.—REVISED PER CAPITA PAYMENTS FOR GENERAL EXPENSES AND SPECIAL SERVICE EXPENSES: 1908—Continued.

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

City number.[1]	CITY.	PER CAPITA PAYMENTS FOR GENERAL EXPENSES AND SPECIAL SERVICE EXPENSES.												
		Total.	I.—General government.	II.—Protection of life and property.			III.—Health conservation and sanitation.		IV.—Highways.	V.—Charities, hospitals, and corrections.	VI.—Education.		VII.—Recreation.	VIII.—Miscellaneous.
				Police department.	Fire department.	All other.	Health conservation.	Sanitation.			Schools.	Libraries, art galleries, and museums.		
47	Albany, N. Y	$12.97	$1.73	$1.92	$1.78	$0.14	$0.18	$0.73	$1.22	$0.47	$3.66	$0.13	$0.89	$0.12
41	Dayton, Ohio	13.61	0.99	1.68	1.77	0.09	0.18	1.15	1.79	0.76	4.81	0.20	0.11	0.07
51	Bridgeport, Conn.	11.51	1.05	1.11	1.78	0.05	0.10	0.94	1.90	0.93	3.17	0.18	0.27	0.03
45	Hartford, Conn	16.43	1.35	1.72	2.07	0.11	0.20	1.09	2.08	1.34	5.58	0.15	0.64	0.11
95	Spokane, Wash	13.02	1.28	0.83	1.33	0.17	0.37	1.07	1.56	0.08	5.73	0.24	0.28	0.09
48	Reading, Pa	7.65	0.44	0.73	0.49	0.05	0.08	1.10	1.37	.....	3.05	0.11	0.16	0.07
50	Trenton, N. J	10.62	0.74	1.41	1.27	0.05	0.13	0.77	0.93	0.34	4.42	0.24	0.22	0.11
52	Camden, N. J	11.18	0.92	1.64	1.55	0.11	0.14	0.43	1.11	0.21	4.65	0.19	0.13	0.11
73	San Antonio, Tex	8.19	0.63	0.71	1.03	0.13	0.22	0.70	1.45	0.24	2.65	0.08	0.19	0.17
56	New Bedford, Mass	12.98	0.96	1.55	1.22	0.08	0.23	1.17	2.08	1.26	3.74	0.35	0.32	0.03
53	Wilmington, Del	8.13	0.83	1.18	0.71	0.12	0.13	0.77	1.15	0.05	2.76	0.15	0.29	.....
55	Lynn, Mass	12.76	0.96	1.25	1.42	0.41	0.35	1.02	1.51	1.30	3.85	0.20	0.41	0.08
76	Salt Lake City, Utah	13.27	1.66	1.00	0.95	0.08	0.20	1.02	1.78	.....	6.17	0.16	0.22	0.03
58	Springfield, Mass	16.69	0.86	1.49	2.08	0.13	0.27	1.35	2.59	0.82	6.08	0.52	0.47	0.03
54	Des Moines, Iowa	12.82	0.80	1.01	2.06	0.13	0.11	0.58	1.41	0.01	5.96	0.24	0.39	0.12
85	Dallas, Tex	8.67	0.77	0.90	1.26	0.10	0.09	0.53	1.50	0.24	2.86	0.12	0.27	0.04
61	Lawrence, Mass	11.07	0.64	1.09	1.14	0.08	0.19	0.99	1.66	1.25	3.61	0.24	0.16	0.03
86	St. Joseph, Mo.[2]	8.98	0.94	1.16	1.48	0.08	0.11	0.35	0.77	0.17	3.45	0.28	0.16	0.03
59	Troy, N. Y	14.51	1.52	1.72	1.43	0.12	0.18	1.71	1.26	1.93	4.08	0.08	0.31	0.16
62	Somerville, Mass	13.72	0.95	1.21	1.14	0.30	0.26	1.55	1.46	0.98	5.15	0.27	0.41	0.06
63	Duluth, Minn	11.90	1.23	0.99	2.26	0.18	0.33	0.52	1.52	0.09	4.33	0.24	0.16	0.06
57	Kansas City, Kans	8.26	0.63	0.91	1.14	0.22	0.13	0.46	0.97	.....	3.46	0.11	0.13	0.09
84	Youngstown, Ohio	8.96	0.63	1.32	1.23	0.09	0.16	0.52	0.92	0.20	3.31	0.15	0.12	0.31
66	Yonkers, N. Y	18.49	2.14	2.08	2.16	0.13	0.56	1.61	3.05	0.74	5.56	0.15	0.26	0.05
79	Houston, Tex	9.74	1.05	1.01	1.30	0.05	0.18	0.98	1.78	0.14	3.00	0.10	0.11	0.04
80	Tacoma, Wash	13.51	1.22	1.06	2.09	0.06	0.16	0.56	2.44	0.04	5.11	0.31	0.44	0.01
70	Utica, N. Y	12.23	1.59	0.90	2.17	0.08	0.21	1.34	1.18	0.51	3.82	0.33	0.10	0.01
75	Waterbury, Conn	11.14	1.07	1.00	1.15	0.08	0.14	0.74	1.74	0.76	4.00	0.24	0.16	0.07
74	Elizabeth, N. J	8.94	0.80	1.24	1.16	0.07	0.18	0.94	0.79	0.54	3.07	.....	0.10	0.06
68	Hoboken, N. J	13.07	1.08	2.40	1.85	0.04	0.09	0.64	0.38	0.36	5.26	0.30	0.28	0.40
71	Manchester, N. H	9.53	0.69	0.85	1.63	0.13	0.25	0.57	2.43	0.34	2.31	0.15	0.15	0.03
72	Evansville, Ind	7.86	0.57	0.99	1.23	.....	0.13	0.36	0.90	0.09	3.43	0.02	0.08	0.05
67	Schenectady, N. Y	11.53	1.60	1.34	1.48	0.19	0.29	1.12	1.13	0.62	3.59	0.09	0.05	0.03
65	Norfolk, Va	11.53	1.38	1.87	1.52	0.23	0.34	1.84	0.94	0.56	2.31	0.09	0.32	0.15
64	Savannah, Ga	7.07	0.87	1.86	1.54	0.14	0.26	1.45	0.91	0.43	0.01	0.07	0.39	0.05
77	Wilkes-Barre, Pa	8.54	0.65	0.91	0.79	0.03	0.06	0.47	1.99	0.01	3.35	.....	0.16	0.12
87	Akron, Ohio	9.47	0.61	0.80	1.55	0.02	0.06	0.74	1.30	0.39	3.72	0.12	0.05	0.11
78	Erie, Pa	8.32	0.74	0.85	1.31	0.07	0.16	0.22	1.33	.....	3.25	0.20	0.11	0.01
97	Birmingham, Ala	10.40	0.90	1.29	2.23	0.26	0.20	0.96	1.35	0.35	2.56	0.03	0.16	0.10
69	Peoria, Ill	13.23	0.92	1.74	2.26	0.16	0.25	0.56	1.44	0.28	4.37	0.36	0.78	0.10
81	Harrisburg, Pa	9.53	0.73	0.81	0.48	0.10	0.11	1.58	0.93	0.02	4.17	.....	0.46	0.14
88	Fort Wayne, Ind	7.47	0.49	0.72	1.16	0.05	0.13	0.52	0.75	.....	3.17	0.19	0.19	0.12
83	Charleston, S. C	10.04	0.77	1.64	1.77	0.13	0.23	0.71	0.99	1.35	1.75	0.17	0.34	0.17
82	Portland, Me	15.96	1.77	1.59	2.18	0.40	0.19	0.89	2.57	1.22	4.52	0.24	0.29	0.12
86	Terre Haute, Ind	10.74	0.51	1.26	2.17	0.10	0.11	0.89	0.84	0.05	4.52	0.18	0.08	0.03
89	Holyoke, Mass	13.62	1.04	1.27	2.10	0.10	0.18	0.92	1.64	1.36	4.52	0.24	0.24	0.11
90	Brockton, Mass	13.19	1.07	1.27	1.54	0.06	0.17	1.03	1.74	1.21	4.71	0.26	0.08	0.04
158	Fort Worth, Tex	7.02	0.88	0.93	1.24	0.09	0.13	0.25	0.83	0.21	2.84	0.12	0.05	0.05
109	East St. Louis, Ill	10.28	0.95	1.46	1.40	0.09	0.14	1.32	1.04	[3]	3.53	0.15	0.02	0.16
91	Covington, Ky	7.50	0.96	1.06	0.65	0.02	0.18	0.72	0.98	0.04	2.59	0.19	0.07	0.04
104	Johnstown, Pa	7.21	0.39	0.71	1.21	.....	0.15	0.19	1.02	.....	3.47	.....	0.03	0.03
107	Mobile, Ala	5.38	0.63	1.18	0.84	0.18	0.16	0.68	1.32	0.26	.....	.....	0.09	0.03
98	Bayonne, N. J	12.31	0.95	1.51	1.36	0.15	0.11	0.71	1.02	0.33	5.68	0.18	0.09	0.21
99	South Bend, Ind	8.56	0.51	0.99	1.39	0.18	0.05	0.55	1.26	.....	3.20	0.11	0.27	0.05
94	Altoona, Pa	7.73	0.70	0.74	1.06	0.15	0.08	0.36	0.83	.....	3.76	.....	0.01	0.04

[1] Each city has the same number as in the other tables of this report. The number has reference to the rank of the city according to the original estimate of population for 1908.

[2] The population enumerated at the census of 1910 has been used in computing the revised per capita averages for this city, since no satisfactory estimate of population in 1908 could be prepared.

[3] Less than 1 cent.

TABLE B.—REVISED PER CAPITA PAYMENTS FOR GENERAL EXPENSES AND SPECIAL SERVICE EXPENSES: 1908—Continued.

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

City number.[1]	CITY.	PER CAPITA PAYMENTS FOR GENERAL EXPENSES AND SPECIAL SERVICE EXPENSES.											
		Total.	I.—General government.	II.—Protection of life and property.			III.—Health conservation and sanitation.		IV.—Highways.	V.—Charities, hospitals, and corrections.	VI.—Education.		VII.—Recreation.	VIII.—Miscellaneous.
				Police department.	Fire department.	All other.	Health conservation.	Sanitation.			Schools.	Libraries, art galleries, and museums.		
93	Saginaw, Mich	$10.84	$1.04	$0.96	$0.99	$0.26	$0.13	$0.43	$1.38	$0.32	$4.80	$0.09	$0.16	$0.27
112	Allentown, Pa	6.93	0.53	0.53	0.71	0.03	0.06	0.53	1.21	.....	3.16	.....	0.04	0.13
129	Jacksonville, Fla	8.72	0.74	1.65	1.82	0.10	0.22	1.89	1.43	0.22	.....	0.12	0.40	0.13
102	Pawtucket, R. I	13.32	1.26	1.31	1.37	0.16	0.04	0.93	2.60	0.75	4.49	0.25	0.11	0.05
110	Passaic, N. J	9.22	0.91	0.58	0.93	0.04	0.24	0.51	0.92	0.44	4.31	0.19	0.11	0.04
119	Springfield, Ill	10.64	1.03	1.07	1.62	0.10	0.19	0.58	1.03	0.12	3.90	0.20	0.69	0.11
128	Canton, Ohio	7.89	0.54	0.67	1.11	0.09	0.12	0.41	1.15	0.20	3.32	0.15	0.06	0.06
106	Binghamton, N. Y	9.72	1.01	0.84	0.81	0.08	0.16	0.30	1.60	1.22	3.35	0.16	0.16	0.02
96	Lancaster, Pa	7.01	0.44	0.63	0.56	0.03	0.05	0.39	1.89	0.04	2.91	0.03	0.02	0.02
103	Sioux City, Iowa	9.30	0.70	0.83	0.86	0.06	0.11	0.72	1.27	(2)	4.45	0.15	0.11	0.04
141	Oklahoma City, Okla	9.27	0.68	0.58	0.75	0.17	0.18	0.99	0.90	0.18	4.23	0.11	0.27	0.22
122	Wichita, Kans	7.56	0.61	0.65	1.16	0.01	0.06	0.33	1.29	0.05	3.09	0.06	0.11	0.14
114	Springfield, Ohio	10.97	1.02	0.89	1.32	0.21	0.19	0.72	1.74	0.95	3.57	0.17	0.20	0.08
123	Bay City, Mich	8.81	0.86	0.71	0.99	0.20	0.06	0.28	1.55	0.03	3.84	0.19	0.06	0.04
117	Little Rock, Ark	7.69	0.64	0.99	1.54	.....	0.09	0.16	0.92	0.38	2.84	.....	0.09	0.04
111	Topeka, Kans	8.81	0.56	0.58	1.07	0.02	0.12	0.38	0.90	0.06	4.65	0.13	0.28	0.04
92	Lincoln, Nebr	9.61	0.84	0.56	1.01	.....	0.11	0.46	1.28	0.01	4.97	0.26	0.12	.....
136	Rockford, Ill	8.06	0.60	0.69	1.04	0.03	0.04	0.51	0.86	0.02	3.82	0.38	0.05	0.02
113	Atlantic City, N. J	20.26	1.81	2.51	3.83	0.31	0.42	2.26	2.06	0.84	4.18	0.29	1.48	0.28
120	York, Pa	6.74	0.44	0.56	0.58	0.01	0.06	0.60	0.94	0.06	3.35	0.03	0.08	0.05
144	Chattanooga, Tenn	10.08	0.65	1.47	1.86	0.10	0.38	1.00	1.21	0.98	2.03	0.15	0.21	0.04
121	Malden, Mass	14.04	0.80	1.11	1.20	0.22	0.36	1.02	2.07	0.97	5.38	0.33	0.46	0.11
116	Davenport, Iowa	14.28	0.80	0.89	1.95	0.09	0.14	1.16	2.71	0.03	5.35	0.31	0.53	0.33
153	Sacramento, Cal	15.39	2.00	1.05	1.65	0.10	0.33	1.78	2.33	0.05	5.28	0.40	0.32	0.08
135	Haverhill, Mass	13.14	0.96	1.02	1.30	0.27	0.12	0.49	1.74	2.12	4.41	0.44	0.19	0.07
154	Pueblo, Colo	13.30	0.98	1.21	1.85	0.14	0.25	0.34	2.85	0.11	4.48	0.18	0.76	0.15
134	Salem, Mass	12.58	0.82	1.23	0.99	0.57	0.33	0.80	1.78	1.78	3.62	0.27	0.28	0.12
101	McKeesport, Pa	10.27	0.92	1.26	1.10	0.04	0.18	0.89	1.06	0.08	4.51	0.10	0.02	0.11
118	Wheeling, W. Va	9.60	0.75	1.16	1.54	0.01	0.11	0.89	1.03	0.18	3.66	0.19	.....	0.09
140	New Britain, Conn	9.51	1.05	0.81	1.00	0.09	0.09	0.40	1.17	1.10	3.50	0.10	0.10	0.10
108	Augusta, Ga	8.50	0.73	1.52	1.54	0.35	0.51	0.66	1.63	1.27	.....	(2)	0.21	0.08
105	Dubuque, Iowa	8.55	0.77	0.85	1.12	0.05	0.05	0.57	1.81	.....	2.96	0.21	0.04	0.13
127	Superior, Wis	11.97	1.09	0.94	2.22	0.06	0.36	0.55	1.39	0.01	4.67	0.21	0.24	0.23
133	Newton, Mass	23.25	1.97	2.16	1.61	0.78	0.21	2.11	3.45	1.21	8.02	0.73	0.74	0.26
100	Butte, Mont	17.11	1.38	2.80	2.71	0.16	0.30	1.21	2.32	0.32	4.90	0.59	0.02	0.39
130	Chester, Pa	7.21	0.75	0.79	0.54	0.04	0.10	0.55	1.05	0.01	3.14	.....	0.11	0.14
115	Montgomery, Ala	8.78	0.75	1.60	1.63	0.04	0.41	0.61	1.37	0.27	1.86	0.07	0.11	0.05
138	Galveston, Tex.[3]	11.20	0.71	1.26	2.04	0.02	0.34	1.24	1.99	1.23	2.28	.....	0.04	0.04
139	Elmira, N. Y	11.02	1.15	0.95	1.68	0.01	0.23	0.32	1.89	0.67	3.82	0.12	0.18	0.01
125	Quincy, Ill	7.78	0.48	0.67	1.32	0.01	0.03	0.31	0.80	0.19	3.31	0.21	0.43	0.02
142	Kalamazoo, Mich	9.62	0.88	0.66	1.09	0.02	0.18	0.66	0.84	0.26	4.78	0.18	0.07	0.01
146	Fitchburg, Mass	12.80	0.93	1.11	1.35	0.08	0.18	0.66	2.50	1.73	3.78	0.25	0.11	0.12
143	Woonsocket, R. I	9.34	1.01	0.94	1.45	0.08	0.06	0.46	1.86	0.43	2.82	0.08	0.01	0.14
145	Racine, Wis	9.44	0.55	0.50	1.20	0.03	0.07	0.37	1.71	0.43	3.94	0.23	0.18	0.22
137	Knoxville, Tenn	8.89	0.47	1.07	1.77	0.07	0.19	0.54	1.73	0.56	2.38	.....	0.01	0.08
126	Newcastle, Pa	8.51	0.63	0.66	0.84	0.04	0.06	0.39	1.05	0.46	4.18	.....	0.02	0.18
147	Auburn, N. Y	11.27	0.95	0.98	1.60	0.07	0.13	0.65	2.38	0.75	3.59	0.12	0.03	(2)
148	Joliet, Ill	10.10	0.79	1.08	1.09	0.28	0.12	0.94	1.56	0.06	3.49	0.27	0.31	0.12
156	Taunton, Mass	12.60	0.90	1.43	1.35	0.13	0.16	0.56	2.12	1.19	4.31	0.29	0.11	0.05
150	West Hoboken, N. J	9.00	0.74	1.26	0.71	0.01	0.05	0.60	0.73	0.15	4.50	0.13	0.06	0.07
131	Chelsea, Mass[3]	16.18	1.64	1.73	1.83	0.47	0.35	1.35	1.61	1.19	5.24	0.13	0.32	0.31
152	Oshkosh, Wis	8.98	0.57	0.56	1.46	0.02	0.07	0.36	1.73	0.40	3.35	0.27	0.13	0.06
151	Everett, Mass	12.88	1.10	1.02	0.95	0.16	0.13	0.75	1.48	0.58	5.99	0.26	0.41	0.05
149	Macon, Ga	7.68	0.79	1.75	2.16	0.15	0.19	0.64	1.38	0.45	.....	0.03	0.13	0.01
155	Newport, Ky	7.25	0.89	1.13	0.42	0.01	0.07	0.47	0.81	0.25	2.69	0.13	0.02	0.36
157	La Crosse, Wis	9.60	0.92	0.75	1.49	0.04	0.05	0.25	1.35	.....	4.30	0.13	0.19	0.12
132	Joplin, Mo	8.32	0.78	0.90	0.94	0.03	0.09	0.15	0.63	0.04	4.35	0.22	0.07	0.11
124	South Omaha, Nebr	11.03	1.05	0.67	0.90	0.09	0.14	0.19	1.51	0.23	5.75	0.18	0.03	0.28

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[2] Less than 1 cent.

[3] The population enumerated at the census of 1910 has been used in computing the revised per capita averages for this city, since no satisfactory estimate of population in 1908 could be prepared.

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